GOVERNMENT OF MADRAS
FINANCE DEPARTMENT

BUDGET MEMORANDUM

1936-1937

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS
1936

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ADDENDUM TO THE CIVIL BUDGET ESTIMATES OF THE GOVERNMENT OF MADRAS FOR THE YEAR 1936–1937.

Insert the following as paragraph 6 in the "EXPLANATION OF THE FORM OF THE ESTIMATES":—

6. The Civil Budget Estimates of the Government of Madras for the year 1936–1937 have been framed on the assumption that the Government of India (Constitution of Orissa) Order, 1936, which has been approved by Parliament, will take effect as from the 1st April 1936. Accordingly while the figures for Accounts, 1934–1935, Budget Estimate, 1935–1936, and Revised Estimate, 1935–1936, relate to the Province of Madras as it exists at present, the figures for the Budget Estimate, 1936–1937, relate to the Province as it will be on and from the 1st April 1936, that is, excluding the areas to be transferred to the Province of Orissa on that date.

FINANCE DEPARTMENT,
FORT ST. GEORGE,
25th February 1936.

C. E. JONES,
Secretary to the Government of Madras.

BUDGET MEMORANDUM, 1936-1937

Note.—Except where otherwise stated amounts are expressed in lakhs of rupees to two places of decimals.

PART

A.—STATEMENT OF THE REVENUE AND OF

Revenue.

Major head.	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936. Total (including Orissa).	Revised estimate, 1935–1936. Madras only—(excluding Orissa).	Budget estimate, 1936–1937 Madras only—(excluding Orissa).
(1)	(2)	(3)	(4)	(5)	(6)
II. Taxes on Income	..	..	..	..	..
III. Salt—Provincial	..	..	..	..	..
V. Land Revenue	715·41	736·94	723·81	711·94	742·79
VI. Excise	423·12	423·71	407·81	396·24	394·13
VII. Stamps	217·11	217·84	204·59	200·86	201·93
VIII. Forest	44·34	44·09	44·57	43·15	43·27
IX. Registration	31·93	31·45	31·01	30·50	31·25
IX-A. Scheduled Taxes	..	..	·75	75	·75
XIII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Gross receipts ..	6·46	6·16	6·64	6·61	6·90
XIV. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	1·71	1·72	1·80	1·79	1·71
XVI. Interest	25·07	23·52	22·19	22·03	22·05
XVII. Administration of Justice ..	16·41	16 04	16·93	16·58	15·69
XVIII. Jails and Convict Settlements ..	6·05	5·34	5·99	5 95	5.95
XIX. Police	5·75	5·51	5·53	5·46	5·50
XX. Ports and Pilotage	..	..	..	..	..
XXI. Education	8·30	8·67	8·77	8·65	7·67
XXII. Medical	9·42	9·60	9·34	9·26	9·45
XXIII. Public Health	1·96	1·60	1·83	1·82	1·83
XXIV. Agriculture	4·76	4·56	4·83	4·77	5·11
XXV. Industries	14·44	14·65	15·36	15·33	15·78
XXVI. Miscellaneous Departments ..	47·05	45·90	48·04	47·39	47·58
XXX. Civil Works	14·33	19·90	16·47	16·10	40·89
XXX-A. Hydro-Electric Schemes—Gross Receipts	10·23	13·50	17·70	17·70	21·99
XXXII. Transfers from Famine Relief Fund	..	2·40	19·56	19·56	1·95
XXXIII. Receipts in aid of Superannuation	2·16	2·08	1·95	1·90	2·15
XXXIV. Stationery and Printing ..	4·33	4·69	3·97	3·96	4·17
XXXV. Miscellaneous	9·47	9·22	9·39	9·09	9·17
Grand Total—Revenue ..	**1,619·81**	**1,649·09**	**1,628·83**	**1,597·39**	**1,639·66**
Excess of Revenue over Expenditure charged to Revenue or Surplus ..	**10·93**	**4·85**			

I.

THE EXPENDITURE CHARGED TO REVENUE.

Expenditure.

Major head.	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936. Total (including Orissa).	Revised estimate, 1935–1936. Madras only—(excluding Orissa).	Budget estimate, 1936–1937 Madras only—(excluding Orissa).
(1)	(2)	(3)	(4)	(5)	(6)
5. Land Revenue	20·10	18·35	19·48	18·84	18·01
6. Excise	33·74	36·07	35·09	32·55	33·39
7. Stamps	6·14	5·69	5·92	5·80	5·75
8. Forest	36·21	38·97	38·41	36·83	37·46
8-A. Forest Capital Outlay charged to Revenue	2·76	2·71	2·77	2·77	2·98
9. Registration	29·28	29 52	29·96	29·48	29·51
9-A. Scheduled Taxes	..	..	·01	·01	·01
15. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues	48·11	44·48	43·29	42 45	42·32
XIII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses	51·69	48 80	48 94	48 09	42·67
16. Construction of Irrigation, Navigation, Embankment and Drainage Works.	3·39	3·78	3·37	3·24	3·41
19. Interest on Ordinary Debt	68·36	67·48	66·36	64·79	65 37
20. Interest on Other Obligations ..	·25	·10	·11	·11	·12
21. Appropriation for Reduction or Avoidance of Debt	26·65	28 01	28·03	28 03	25·95
22. General Administration	275·48	280 82	276·54	266 48	278·12
24. Administration of Justice	96·52	99·79	97·27	95·50	96·92
25. Jails and Convict Settlements ..	21·72	21·45	22·94	22·23	21·60
26. Police	165·66	167·11	167·47	158·90	159·80
27. Ports and Pilotage	·10	·10	·11	·11	·11
30. Scientific Departments	·85	·86	·60	·60	·84
XXX-A. Hydro-Electric Schemes—Working Expenses	5·52	6·90	7·28	7·28	6·84
31. Education	253·05	252 30	256·22	247·67	255·54
32. Medical	91·94	93·57	93·56	91·15	94·82
33. Public Health	22·20	26·60	25·57	24·88	25·62
34. Agriculture	39·36	41·09	40·66	40·13	41·75
35. Industries	22·49	24·40	24·32	24·29	24·20
37. Miscellaneous Departments ..	52·07	53·38	56·72	56·08	55·73
41. Civil Works	126·59	138·38	138·34	129·40	154·21
43. Famine	2·19	1·25	15·79	15 79	1·00
45. Superannuation Allowances and Pensions	79·27	80·77	84·29	83·13	86·28
45-A. Commuted value of pensions financed from Ordinary Revenues.	6·58	7 97	7·46	7 39	7·42
46. Stationery and Printing	16·53	10·34	18·91	18·80	17·97
47. Miscellaneous	4·09	4·20	4·73	4·50	3·94
Grand Total—Expenditure Charged to Revenue ..	**1,608·88**	**1,644·24**	**1,660·52**	**1,607·30**	**1,639·66**
Excess of Expenditure charged to Revenue over Revenue or Deficit.	..	..	**31·69**	**9·91**	

PART

B.—STATEMENT OF RECEIPTS.

Receipts.

Heads of account.	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935-1936. Total (including Orissa).	Revised estimate, 1935-1936. Madras only—(excluding Orissa).	Budget estimate, 1936–1937 Madras only—(excluding Orissa).
(1)	(2)	(3)	(4)	(5)	(6)
EXCESS OF REVENUE OVER EXPENDITURE CHARGED TO REVENUE	10·93	4·85	..	..	..
Loans and Advances by the Provincial Government (Recoveries)	47·56	33·44	40·94	40·23	61·89
Advances from the Provincial Loans Fund, Government of India	..	..	..	..	118·11
Appropriation for Reduction or Avoidance of Debt	26·65	28·01	28·03	28·03	25·95
Suspense	8·41	4·29	5·58	5·58	4·74
Subventions from Central Road Development account	13·46	13·00	15·71	15·71	14·88
Civil Deposits (Grants from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee).	·90	1·92	2·63	2·41	1·59
Deposit account of the grant made by the Government of India for Rural Development	..	..	14·00	13·73	..
Deposit account of the grant from the Central Government for the Development of Industries	·27	..	·76	·76	·71
Depreciation Funds	2·13	2·16	2·05	2·05	2·13
Famine Relief Fund	1·67	1·51	1·98	1·98	1·08
Total—Receipts ..	**111·98**	**89·18**	**111·68**	**110·48**	**231·08**
Opening Balance—					
General Balances—					
Revenue account	284·60	214·75	254·16		143·65
Capital and Debt heads	..	..	..		..
Suspense, Depreciation Funds, Road Development account, Civil Deposits and Miscellaneous Government account	23·70	29·77	31·85		46·23
Famine Relief Fund	59·86	61·42	61·53		43·95
Total—Opening Balance ..	**368·16**	**305·94**	**347·54**		**233·83**
Grand Total ..	**480·14**	**395·12**	**459·22**		**464·91**

I—*cont.*

AND DISBURSEMENTS.

Disbursements.

Heads of account. (1)	Accounts, 1934–1935. (2)	Budget estimate, 1935–1936. (3)	Revised estimate, 1935–1936. Total, (including Orissa). (4)	Revised estimate, 1935–1936. Madras only—(excluding Orissa). (5)	Budget estimate, 1936–1937 Madras only —(excluding Orissa.) (6)
EXCESS OF EXPENDITURE CHARGED TO REVENUE OVER REVENUE	..	..	31·69	9·91	
CAPITAL HEADS.					
55. Construction of Irrigation, Navigation, Embankment and Drainage Works—					
Cauvery-Mettur Project ..	14·38	4·94	— ·44	— ·44	1·52
Other Works	14·97	32·32	30·66	30·66	35·53
56. C. Capital Outlay on Industrial Development	— ·18	·21	·21	·21	— ·16
58. Capital Outlay on Hydro-Electric Schemes	22·77	52·66	50·61	50·61	106·93
60. Civil Works—Not charged to Revenue.	..	8·29	6·03	6·03	19·02
TOTAL—CAPITAL HEADS ..	51·94	98·42	87·07	87·07	162·84
DEBT HEADS.					
Loans and Advances by the Provincial Government (Advances)	36·98	36·70	32·69	32·09	54·37
Advances from the Provincial Loans Fund, Government of India	26·65	28·01	28·03	28·03	25·95
Suspense	9·24	4·29	5·44	5·44	4·74
Subventions from Central Road Development account	6·16	10·46	6·39	6·39	30·82
Civil Deposits (Grants from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee) ..	1·19	1·93	2·44	2·26	1·63
Deposit account of the grant made by the Government of India for Rural Development	..	..	9·11	8·95	4·75
Deposit account of the grant from the Central Government for the Development of Industries	..	..	·97	·97	·74
Depreciation Funds	·43	1·75	2·00	2·00	2·74
Famine Relief Fund	..	2·40	19·56	19·56	1·95
Total—Disbursements ..	**132·59**	**183·96**	**225·39**	**202·67**	**290·53**
Closing Balance—					
General Balances—					
Revenue account	254·16	117·92	143·65		106·44
Capital and Debt heads	..	..	..		..
Suspense, Depreciation Funds, Road Development account, Civil Deposits and Miscellaneous Government account	31·85	32·71	46·23		24·86
Famine Relief Fund	61·53	60·53	43·95		43·08
Total—Closing Balance ..	**347·54**	**211·16**	**233·83**		**174·38**
Grand Total ..	**480·13**	**395·12**	**459·22**		**464·91**

PART I—*cont.*

C.—ABSTRACT STATEMENT OF DEMANDS FOR GRANTS FOR 1936–1937.

(Voted and Non-voted.)

NOTE.—(1) The various demands under Transferred departments exclude the charges relating to Agency tracts which are included in a separate Demand XXXVI.

(2) Expenditure in England other than on Stores is included in a separate Demand XXXVII.

Demand number.	Service or administration to which the demand relates.	Budget estimate, 1936–1937.
(1)	(2)	(3)
		LAKHS.
I	Land Revenue—Reserved	17·80
II	Excise—Transferred	32·59
III	Stamps—Reserved	5·74
IV	Forest—Reserved	38·44
V	Registration—Transferred	29·47
VI	Irrigation (excluding Cauvery-Mettur Project)—Reserved	105·56
VII	Irrigation—Cauvery-Mettur Project—Reserved ..	1·52
..	Debt charges .. 19. Interest on ordinary debt ..	65·37
	20. Interest on other obligations ..	·12
	21. Appropriation for reduction or avoidance of debt	25·95
VIII	Heads of Provinces and Executive Councils—Reserved.	11·08
IX	Legislative Bodies—Reserved	11·02
X	Secretariat and Headquarters Establishments, District Administration and Miscellaneous—Reserved ..	244·44
XI	Ministers, Civil Secretariats and Miscellaneous—Transferred	5·60
XII	Administration of Justice—Reserved	95·20
XIII	Jails—Reserved	21·41
XIV	Police—Reserved	156·80
XV	Agent for Government Consignments—Reserved ..	·11
XVI	Electricity—Reserved	113·57
XVII	Education—Transferred	247·12
XVIII	Education—Reserved (European)	7·53
XIX	Medical—Reserved and Transferred	92·40
XX	Public Health—Transferred	25·12
XXI	Agriculture—Transferred	19·14
XXII	Civil Veterinary Services—Transferred	9·75
XXIII	Co-operative Societies—Transferred	12·12

PART I—*cont.*

C.—ABSTRACT STATEMENT OF DEMANDS FOR GRANTS FOR 1936-1937—*cont.*

(Voted and Non-voted)—*cont.*

Demand number. (1)	Service or administration to which the demand relates. (2)	Budget estimate, 1936-1937. (3)
		LAKHS.
XXIV	Cinchona—Reserved	5·59
XXV	Industries—Transferred	12·44
XXVI	Fisheries—Transferred	5·79
XXVII	Miscellaneous Departments—Reserved	9·47
XXVIII	Miscellaneous Departments—Transferred	46·02
XXIX	Civil Works—Works—Transferred and Reserved ..	59·81
XXX	Civil Works—Establishment and Tools and Plant—Transferred	38·83
XXXI	Civil Works—Grants-in-aid—Transferred	85·78
XXXII	Famine Relief—Reserved	1·00
XXXIII	Pensions—Reserved	73·93
XXXIV	Stationery and Printing—Reserved and Transferred ..	17·88
XXXV	Miscellaneous—Reserved and Transferred	3·94
XXXVI	Agency Tracts—Reserved	8·30
XXXVII	Expenditure in England other than on Stores—Reserved and Transferred	38·74
	Total ..	**1,802·49**
XXXVIII	Refunds of Revenue—Reserved and Transferred ..	9·25
XXXIX	Loans and Advances—Reserved	54·37
	Grand Total ..	**1,866·11**

PART II.

INTRODUCTORY.

Growth of Revenue and Expenditure from 1920–1921 to 1934–1935.

In the following paragraphs the growth of Revenue and Expenditure from 1920–1921 (the year prior to the Reforms) to 1934–1935 is analysed.

2. The following statement shows the figures as they are found in the Civil Budget Estimates for the various years (except for 1920–1921, the figures for which have been adjusted according to the financial arrangement which commenced from 1921–1922).

[Revenue and Expenditure charged to Revenue as in the Civil Budget Estimates. In these figures the working expenses on Irrigation works have been taken as deduction from Revenue.]

Year. (1)	Revenue. (2)	Expenditure charged to Revenue. (3)	Surplus (+) or Deficit (—) [column (2) — column (3)]. (4)
1920–1921	1,619·71	1,479·60	+ 140·11
1921–1922	1,579·20	1,677·92	— 98·72
1922–1923	1,606·22	1,609·24	— 3·02
1923–1924	1,647·85	1,611·54	+ 36·31
1924–1925	1,627·59	1,657·06	— 29·47
1925–1926	1,693·60	1,595·23	+ 98·37
1926–1927	1,683·69	1,582·21	+ 101·48
1927–1928	1,705·37	1,503·64	+ 201·73
1928–1929	1,753·10	1,613·96	+ 139·14
1929–1930	1,808·88	1,684·79	+ 124·09
1930–1931	1,683·93	1,789·68	— 105·75
1931–1932	1,629·88	1,624·47	+ 5·41
1932–1933	1,640·24	1,563·03	+ 77·21
1933–1934	1,550·28	1,544·03	+ 6·25
1934–1935	1,562·60	1,551·67	+ 10·93

As compared with 1920–1921, the figures for 1934–1935 show a decrease of 57·11 in Revenue and an increase of 72·07 in Expenditure.

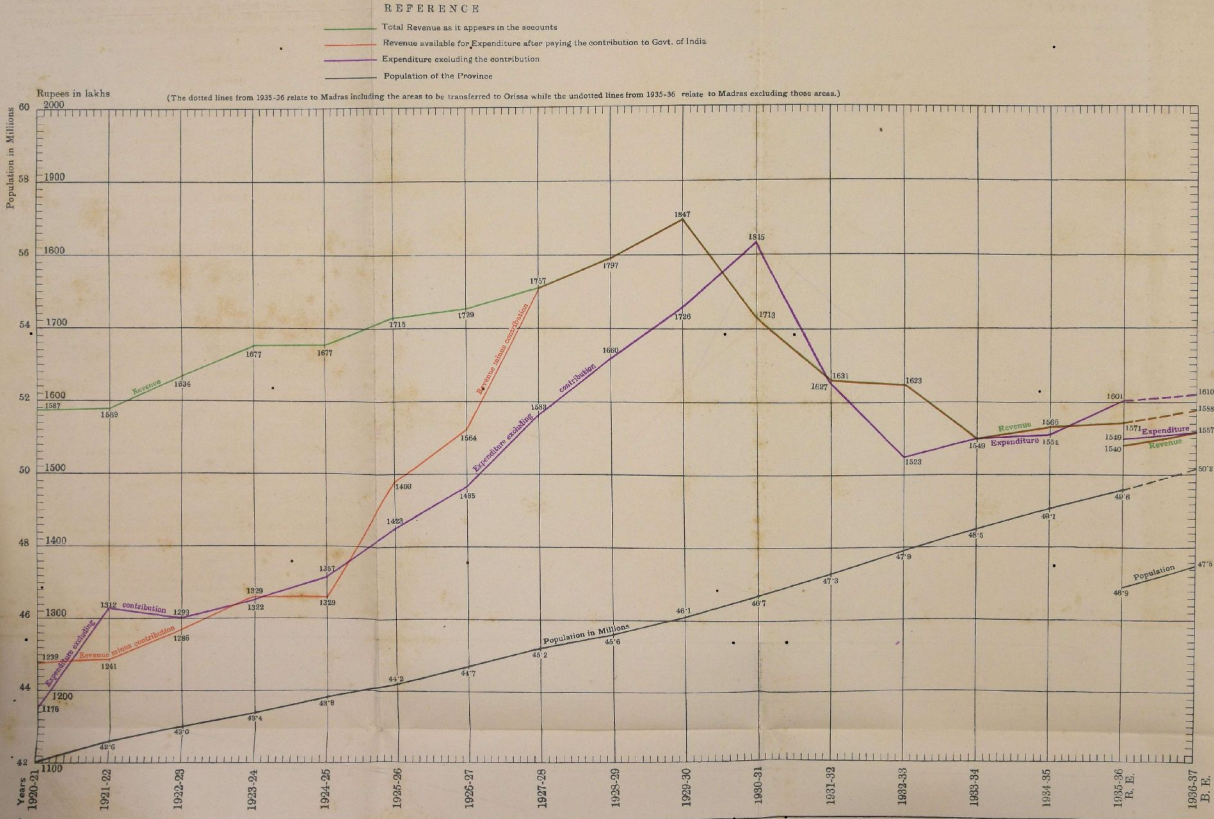
3. The figures shown above do not however represent a true comparison between the receipts or expenditure in one year and those in another. In the first place, a considerable part of our expenditure on irrigation used to be shown in the Civil Budget Estimates not as expenditure but as a deduction from receipts; secondly, during the years 1920–1921 to 1934–1935 there have been many changes in accountancy, for which allowance

PLATE I

GROWTH OF REVENUE, EXPENDITURE AND POPULATION

(PARAS 3, 10, AND 11 OF THE MEMORANDUM)

Scale 1 Inch = 100 Lakhs



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must be made unless the comparison of one year's figure with another's is to be vitiated; and thirdly, in considering the growth of expenditure on Provincial services and of the resources available for such expenditure it is necessary to leave out of account the Provincial contribution to the Central Government. It has therefore been found necessary to make certain adjustments. After making these adjustments, the figures for revenue and expenditure for each year from 1920–1921 (the year prior to the Reforms) to 1934–1935 (the last year for which the accounts have been closed) stand as follows :—

(Adjusted figures.)

(Plate I.)

Year.	Revenue.	Expenditure including Provincial contribution.(a)	Revenue remaining after paying Provincial contribution.(a)	Expenditure other than Provincial contribution.	Surplus (+) or Deficit (—) [col. (4) *minus* col. (5)].
(1)	(2)	(3)	(4)	5)	(6)
1920–1921	1,587·09	1,523·85	1,239·09	1,175·85	+ 63·24
1921–1922	1,588·75	1,659·54	1,240·75	1,311·54	— 70·79
1922–1923	1,634·04	1,646·83	1,286·04	1,298·83	— 12·79
1923–1924	1,677·29	1,669·66	1,329·29	1,321·66	+ 7·63
1924–1925	1,677·25	1,704·95	1,329·25	1,356·95	— 27·70
1925–1926	1,714·94	1,644·95	1,492·96	1,422·97	+ 69·99
1926–1927	1,729·08	1,650·40	1,563·89	1,485·21	+ 78·68
1927–1928	1,756·96	1,582·57	1,756·96	1,582·57	+ 174·39
1928–1929	1,797·19	1,659·58	1,797·19	1,659·58	+ 137·61
1929–1930	1,847·06	1,726·42	1,847·06	1,726·42	+ 120·64
1930–1931	1,713·05	1,815·07	1,713·05	1,815·07	— 102·02
1931–1932	1,630·90	1,626·58	1,630·90	1,626·58	+ 4·32
1932–1933	1,623·49	1,522·50	1,623·49	1,522·50	+ 100·99
1933–1934	1,549·22	1,548·97	1,549·22	1,548·97	+ ·25
1934–1935	1,565·81	1,554·34	1,565·81	1,554·34	+ 11·47

(a) NOTE.—(1) Figures for 1920–1921 assume for present purposes that the Provincial contribution of 348·00 existed in that year.

(2) Provincial contribution was as shown below :—

1921–1922 to 1924–1925	348·00
1925–1926	221·98
1926–1927	165·19
1927–1928 onwards	Nil.

If the financial settlement under the Reforms, commonly known as the 'Meston Settlement,' which came into force in 1921–1922 had been in force in 1920–1921, the total revenue in that year would have been 1,587·09 and the total expenditure, excluding the contribution of 348·00, would have amounted to 1,175·85. In 1934–1935 the revenue, as compared with 1920–1921, had fallen by 21·28 to 1,565·81. The contribution of 348·00 having been extinguished, the resources available for Provincial expenditure in 1934–1935 were 326·72 more than in 1920–1921 while the actual increase in expenditure was 378·49.

4. **Revenue.**—The growth of revenue during the fifteen years 1920–1921 to 1934–1935 is analysed in the following table:—

(Plate II.)

Year. (1)	V. Land Revenue. (2)	VI. Excise. (3)	VII. Stamps. (4)	VIII. Forest. (5)	IX. Registration. (6)	Other heads. (7)	Total. (8)
	Heads of account.						
1920–1921 ..	* 687·04	545·80	178·10	48·68	30·61	96·86	1,587·09
1921–1922 ..	724·45	497·37	189·85	44·80	32·56	99·72	1,588·75
1922–1923 ..	728·35	501·31	219·84	47·89	35·98	100·67	1,634·04
1923–1924 ..	* 712·78	532·10	234·05	48·98	36·86	112·52	1,677·29
1924–1925 ..	740·20	502·99	241·51	51·19	37·90	103·46	1,677·25
1925–1926 ..	† 770·70	494·35	245·08	51·29	38·60	114·92	1,714·94
1926–1927 ..	754·32	510·14	252·30	54·98	40·53	116·81	1,729·08
1927–1928 ..	754·35	534·37	250·11	53·44	39·06	125·63	1,756·96
1928–1929 ..	750·31	558·75	251·17	61·54	34·12	141·30	1,797·19
1929–1930 ..	750·41	592·25	250·92	63·54	34·48	155·46	1,847·06
1930–1931 ..	‡ 716·59	‡ 528·37	‡ 234·71	‡ 51·16	‡ 30·37	151·85	1.713·05
1931–1932 ..	§ 769·38	‡ 428·99	‡ 234·93	‡ 45·29	‡ 29·79	122·52	1,630·90
1932–1933 ..	‖ 746·84	‡ 431·69	‡ 241·58	‡ 49·68	‡ 32·47	121·23	1,623·49
1933–1934 ..	‖ 692·54	‡ 429·59	‡ 228·11	‡ 41·55	‡ 30·28	127·15	1,549·22
1934–1935 ..	‖ 716·51	‡ 424·55	‡ 217·11	‡ 44·31	31·06	132·27	1,565·81
Increase (+) or decrease (—) in 1934–1935 as compared with 1920–1921 ..	+ 29·47	— 121·25	+ 39·01	— 4·37	+ ·45	+ 35·41	— 21·28

* The low actuals were due to adverse seasonal conditions.

† Included a special credit of 12·95 for ayacut inclusion fees in the Kistna and West Godavari districts.

‡ The low actuals were chiefly due to economic and trade depression.

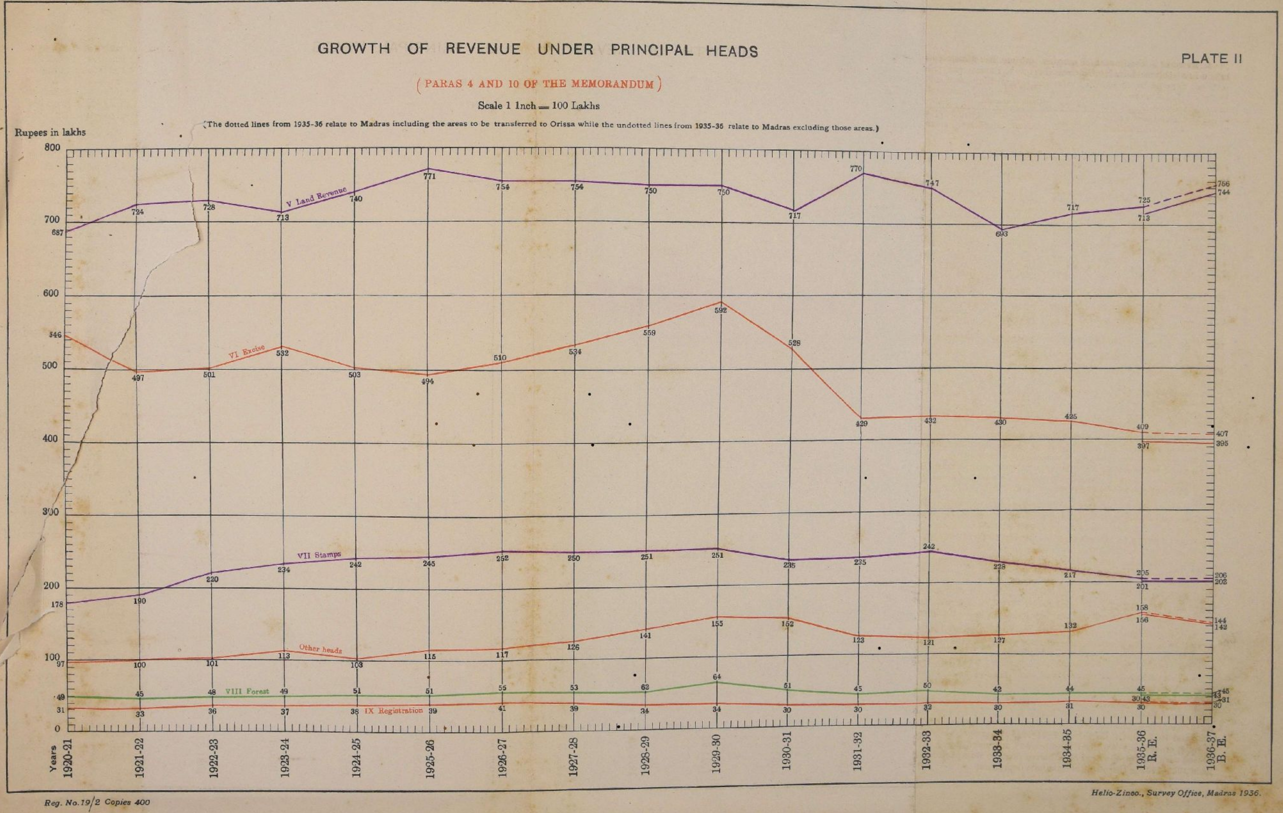
§ Included arrears of about 25·00 relating to 1930–1931 collected in 1931–1932.

‖ Take into account gross remissions of 10·71, 67·22 and 68·05 on account of economic depression in 1932–1933, 1933–1934 and 1934–1935 respectively.

LAND REVENUE.—An increase in land revenue can arise either from normal extension of cultivation and irrigation in the Presidency or from enhancement of assessments at resettlement. The decision of Government in 1924 based on a resolution passed by the Legislative Council to limit the maximum enhancement of assessments at resettlements to 18¾ per cent retarded the growth of revenue under this head while the effect of the decision in December 1935 not to collect the percentage enhancement based on a consideration of prices in areas due for resettlement from fasli 1345 (1935–1936) will be to stop altogether any further growth on account of resettlements, until the Reformed Government modifies this decision. The scope for extension of cultivation is limited except in the areas served by the Cauvery-Mettur Project. Further the effect of land revenue concessions has been practically to wipe out the growth under this head.

EXCISE.—The excise revenue fell from 545·80 in 1920–1921 to 497·37 in 1921–1922 as a result of the non-co-operation movement. It recovered to some extent in 1923–1924, declined in 1924–1925, and recovered again in 1926–1927 and reached the maximum hitherto recorded in 1929–1930. From 1930–1931 there has been a substantial decline as a result of the continued economic depression which has reduced consumption especially of arrack and given considerable encouragement to illicit practices.

STAMPS AND REGISTRATION.—The amendment of the Court Fees and Stamp Acts and the increased cost of copy stamp paper from 2 to 3 annas and the enhancement of registration fees account for the sudden rise in the revenue under these heads in 1922–1923 and 1923–1924. Further in 1924–1925 the annual assignment from the Government of India on account of unified stamps was increased by 4·84. (This arrangement has ceased with the introduction of adhesive revenue stamps from 1934–1935.) The decline from 1930–1931 is the result of economic depression.



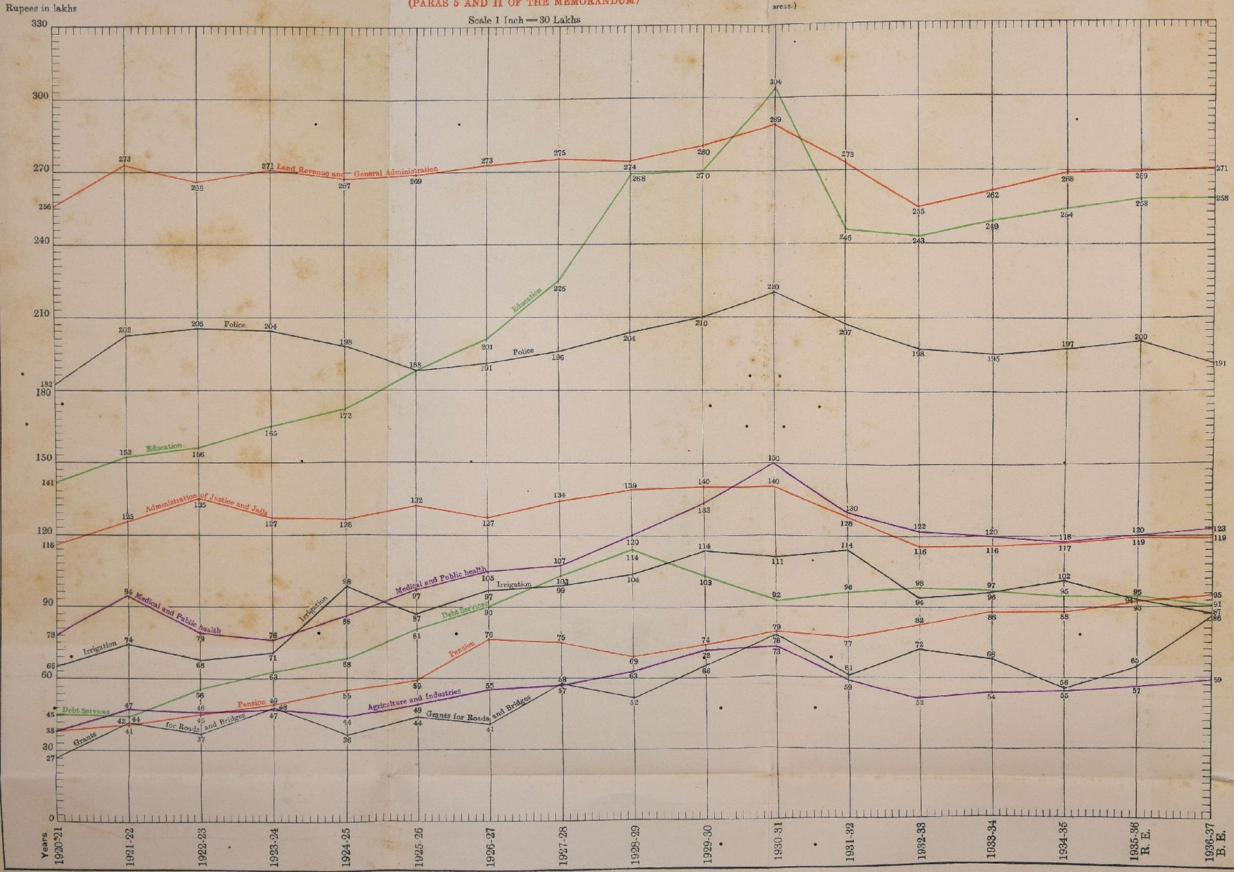
GROWTH OF REVENUE UNDER PRINCIPAL HEADS
PLATE II
(PARAS 4 AND 10 OF THE MEMORANDUM)
Scale 1 Inch = 100 Lakhs
(The dotted lines from 1935-36 relate to Madras including the areas to be transferred to Orissa while the undotted lines from 1935-36 relate to Madras excluding those areas.)
Rupees in lakhs
V Land Revenue
VI Excise
VII Stamps
Other heads
VIII Forest
IX Registration
Years
1920-21
1921-22
1922-23
1923-24
1924-25
1925-26
1926-27
1927-28
1928-29
1929-30
1930-31
1931-32
1932-33
1933-34
1934-35
1935-36 R. E.
1936-37 B. E.
Reg. No. 19/2 Copies 400
Helio-Zinco., Survey Office, Madras 1936.

GROWTH OF EXPENDITURE UNDER MAIN HEADS

(PARAS 5 AND 11 OF THE MEMORANDUM)

(The figures and lines up to 1935-36 relate to Madras including the areas to be transferred to Orissa while those for 1936-37 relate to Madras excluding those areas.)

PLATE III



Reg. No. 19/3 Copies 400

Helio-Zinco., Survey Office, Madras 1936.

With effect from the 1st January 1928, the registration fees were reduced to the scale in force prior to 1922–1923, while a reduced scale of court-fees was prescribed with effect from December 1927 for suits of value exceeding Rs. 500 and not exceeding Rs. 1,000 if such suits were filed and tried as small cause suits. The latter involved a loss of revenue of about ·72 per annum. With effect from the 20th October 1931, half fees have been levied on transactions of co-operative societies which were till then registered free of charge. The effect of this change has been estimated as an addition to revenue of approximately 1·50 per annum. With effect from the 1st February 1936 a fee of 2 annas for application for certified copies of documents, inspection, or search and a fee of rupees 10 on memoranda of appeals and applications are being levied. These are expected to contribute about ·32 per annum.

5. **Expenditure.**—The growth of expenditure during the period 1920–1921 to 1934–1935 is analysed by main heads in the following statement :—

(Plate III.)

Heads.	1920–1921.	1921–1922.	1922–1923.	1923–1924.	1924–1925.	1925–1926.	1926–1927.	1927–1928.	1928–1929.	1929–1930.	1930–1931.	1931–1932.	1932–1933.	1933–1934.	1934–1935.	Increase from 1920–1921 to 1934–1935 [column (10) *minus* column (2).]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Land Revenue and General Administration	255·76	273·23	265·97	270·84	266·99	268·50	273·19	274·96	274·00	279·93	288·82	273·18	255·46	262·42	267·82	+ 12·06
Administration of Justice and Jails and Convict Settlements.	116·39	124·56	135·27	127·07	126·14	132·39	126·65	133·77	138·98	140·25	140·29	127·99	115·81	116·20	117·06	+ ·67
Police	181·76	201·99	204·66	204·43	197·62	188·19	191·30	196·31	203·82	210·04	220·37	207·31	197·66	195·47	197·21	+ 15·45
Education ..	140·65	152·25	155·53	165·02	172·18	187·96	200·79	225·48	267·63	270·17	304·36	245·53	243·22	248·89	253·87	+ 113·22
Medical and Public Health ..	77·82	94·41	79·28	76·35	85·72	97·18	105·27	106·86	120·14	133·14	150·47	129·75	122·23	120·46	118·29	+ 40·47
Agriculture and Industries ..	37·52	46·54	46·31	46·64	44·00	48·62	55·15	56·51	62·97	71·98	72·70	59·33	51·97	54·23	54·89	+ 17·37
Grants-in-aid to local bodies for roads and bridges ..	27·14	41·79	36·97	47·96	36·15	43·89	41·12	58·45	52·42	65·60	78·33	60·63	72·21	68·21	55·94	+ 28·80
Irrigation ..	65·12	74·05	68·42	71·40	97·77	87·44	97·05	99·23	104·39	113·60	111·18	114·12	93·71	95·51	101·56	+ 36·44
Pensions ..	38·01	40·59	44·52	49·06	54·92	59·42	76·02	75·02	69·15	74·48	79·26	76·81	82·09	87·61	87·65	+ 49·64
Debt services ..	45·19	43·72	55·66	62·67	68·30	81·14	89·63	103·44	114·46	102·75	91·69	96·26	97·69	97·45	95·26	+ 50·07
Other heads ..	190·49	218·41	206·24	200·22	207·16	228·24	229·04	252·54	251·62	264·48	277·60	235·67	190·45	202·52	204·79	+ 14·30
Total ..	**1,175·85**	**1,311·54**	**1,298·83**	**1,321·66**	**1,356·95**	**1,422·97**	**1,485·21**	**1,582·57**	**1,659·58**	**1,726·42**	**1,815·07**	**1,626·58**	**1,522·50**	**1,548·97**	**1,554·34**	**+ 378·49**

[NOTE.—The figures against each head include also the expenditure incurred by the Public Works Department on original works connected with the buildings of the department.]

It will be seen that the largest increase was under ' Education ' (113·22) and the smallest under ' Administration of Justice and Jails and Convict Settlements ' (·67), i.e., 29·91 per cent and ·18 per cent respectively of the total increase of 378·49.

6. **Distribution of Expenditure between Reserved and Transferred.**—The following table gives the distribution of the total expenditure between Reserved and Transferred departments according to the division of subjects into Reserved and Transferred as laid down in Schedules I and II of the Devolution Rules, and excluding from the Reserved figures the contribution to the Central Government:—

Year. (1)	Total. (2)	Reserved. (3)	Transferred. (4)
1920–1921	1,175·85	780·99	394·86
1921–1922	1,311·54	866·76	444·78
1922–1923	1,298·83	873·44	425·39
1923–1924	1,321·66	883·93	437·73
1924–1925	1,356·95	915·61	441·34
Increase from 1920–1921 to 1924–1925	+ 181·10	+ 134·62	+ 46·48
1925–1926	1,422·97	926·79	496·18
1926–1927	1,485·21	960·90	524·31
1927–1928	1,582·57	999·45	583·12
1928–1929	1,659·58	1,010·49	649·09
1929–1930	1,726·42	1,035·33	691·09
1930–1931	1,815·07	1,034·75	780·32
1931–1932	1,626·58	989·55	637·03
1932–1933	1,522·50	934·97	587·53
1933–1934	1,548·97	955·76	593·21
1934–1935	1,554·34	967·13	587·21
Increase from 1924–1925 to 1934–1935	+ 197·39	+ 51·52	+ 145·87
Total increase from 1920–1921 to 1934–1935	+ 378·49	+ 186·14	+ 192·35

Taking the period of fifteen years, 1920–1921 to 1934–1935, there has been an increase of 186·14 under Reserved and 192·35 under Transferred. It may however be pointed out that, owing to the absence of separate figures, the total expenditure in 1920–1921 under Transferred subjects includes expenditure in the Agency tracts on Transferred subjects which is treated as Reserved in the accounts of the succeeding years. The figure for 1921–1922 on this account is 12·74. If this amount is deducted from the Transferred expenditure of 1920–1921 and added to the Reserved expenditure, the figures of 1920–1921 will be 793·73 * for Reserved and 382·12 * for Transferred departments. The increases in 1934–1935 as compared with 1920–1921 will be Reserved 173·40 † and Transferred 205·09 † and they work out to 22 per cent and 54 per cent respectively of the amounts spent in 1920–1921.

7. Again, it has to be remembered that the Transferred subjects do not include all the activities of the Government for the development or advancement of the country. Services such as Forests, Irrigation, Labour and Hydro-Electric Development are treated as Reserved.

	Reserved.	Transferred.
As in the statement in paragraph 6 above	780·99	394·86
Agency expenditure in 1920–1921	+ 12·74	— 12·74
1920–1921 figures	793·73 *	382·12 *
1934–1935 figures	967·13	587·21
Increase in 1934–1935 as compared with 1920–1921	+ 173·40 †	+ 205·09 †

There are also various charges which, though classified as Reserved under the Devolution Rules, are really charges which are common to the Reserved and Transferred departments ; for instance, charges on account of interest and repayment of debt, pension charges and printing.

Expenditure may therefore be divided into the following three classes :—

Classes.	Description of expenditure included.
A. Transferred departments and Development services included in Reserved.	(i) Transferred departments, viz., Excise, Registration, Education, Medical, Public Health, Agriculture, Veterinary, Co-operative Credit, Industries, Fisheries, Civil Works and other minor departments. (ii) Reserved— (*a*) Irrigation, Forest, Labour, Hydro-Electric Development. (*b*) Expenditure in the Agency tracts on services included in item (i) above, and European education.
B. Charges common to Reserved and Transferred departments.	Interest and repayment of loans, Pensions and Printing.
C. Reserved Department. ..	Security services, i.e., Land Revenue, General Administration, Administration of Justice, Jails, Police and other minor departments.

The distribution of the total expenditure for the years 1920–1921 to 1934–1935 under these three classes is shown in the following table :—

(Adjusted figures.)

(Plate IV.)

Year.	Total.	A. Transferred departments and Development services included in Reserved.	B. Charges common to Reserved and Transferred departments.	C. Reserved departments (security services and other minor departments).
(1)	(2)	(3)	(4)	(5)
1920–1921	1,175·85	509·60	92·78	573·47
1921–1922	1,311·54	586·86	93·42	631·26
1922–1923	1,298·83	562·32	109·36	627·15
1923–1924	1,321·66	576·64	120·85	624·17
1924–1925	1,356·95	607·84	132·16	616·95
1925–1926	1,422·97	663·33	149·19	610·45
1926–1927	1,485·21	705·77	175·65	603·79
1927–1928	1,582·57	775·82	188·28	618·47
1928–1929	1,659·58	850·26	193·93	615·39
1929–1930	1,726·42	908·12	187·96	630·34
1930–1931	1,815·07	988·07	182·48	644·52
1931–1932	1,626·58	834·78	183·61	608·19
1932–1933	1,522·50	756·12	189·79	576·59
1933–1934	1,548·97	770·69	195·58	582·70
1934–1935	1,554·34	767·74	194·07	592·53
Increase from 1920–1921 to 1934–1935	+ 378·54	+ 258·14	+ 101·29	+ 19·06
Percentage of increase	32·19%	50·67%	109·17%	3·32%

Thus it will be seen that during the fifteen years under review expenditure on development services proper has increased by 50·67 per cent while expenditure on security services has increased by only 3·32 per cent.

Estimates for 1935–1936 and 1936–1937.

8. Having thus cleared the ground up to the end of the year 1934–1935, we come to the revised estimate for 1935–1936 and the budget estimate for 1936–1937. The position is summarized in the following statement :—

Particulars.	Accounts, 1934–1935.	Budget estimate, 1935–1936.*	Revised estimate, 1935–36. Total, including Orissa.	Revised estimate, 1935–36. Madras—excluding Orissa.	Budget estimate—1936–1937 Madras—excluding Orissa.
(1)	(2)	(3)	(4)	(5)	(6)
I. Revenue Account—					
Opening balance	284·59	214·75	254·16		143·65
Revenue	1,619·81	1,649·09	1,628·83	1,597·39	1,639·66
Expenditure charged to revenue ..	1,608·88	1,644·24	1,660·52	1,607·30	1,639·66
Revenue surplus (+) or deficit (—).	+ 10·93	+ 4·85	— 31·69	— 9·91	..
(i) Amount drawn from balances for Capital expenditure (—)	— 41·36	— 101·68	— 78·82		— 37·21
Closing balance ..	254·16	117·92	143·65		106·44
II. Capital and Debt Head Transactions—					
A. Cauvery-Mettur Project—					
Opening balance	..	..	..		..
Receipts—					
(i) Recoveries of Loans and Advances.		..	..		1·52
(ii) Amount drawn from Revenue balance	14·38	4·94	— ·44		..
Total including Opening balance ..	14·38	4·94	— ·44		1·52
Disbursements	14·38	4·94	— ·44		1·52
Closing balance ..	..	..	..		..
B. Other Transactions—					
Opening balance	..	..	..		..
Receipts—					
(i) Advances from the Provincial Loans Fund.	..	..	..		118·11
(ii) Recoveries of Loans and Advances.	47·56	33·44	40·94		60·37
(iii) Amount drawn from Revenue balance ..	26·98	96·74	79·26		37·21
Total (including Opening balance) ..	74·54	130·18	120·20		215·69

Particulars.	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936. Total, including Orissa.	Revised estimate, 1935–1936. Madras—excluding Orissa.	Budget estimate, 1936–1937—Madras—excluding Orissa.
(1)	(2)	(3)	(4)	(5)	(6)
Disbursements—					
(i) Capital heads ..	37·56	93·48	87·51		161·32
(ii) Loans and Advances ..	36·98	36·70	32·69		54·37
Total ..	74·54	130·18	120·20		215·69
Closing balance ..	..	..	..		..
III. Suspense, Depreciation Funds, Road Development Account, Civil Deposits and Miscellaneous Government Account—					
Opening balance	23·70	29·77	31·85		46·23
Receipts (net)	+ 8·15	+ 2·94	+ 14·38		− 21·37
Closing balance ..	31·85	32·71	46·23		24·86
IV. Famine Relief Fund—					
Opening balance	59·86	61·42	61·53		43·95
Receipts	1·67	1·51	1·98		1·08
Withdrawals	..	2·40	19·56		1·95
Closing balance ..	61·53	60·53	43·95		43·08
V. Balances—					
Grand total—					
Opening balances	368·16	305·95	347·54		233·83
Closing balances	347·54	211·16	233·83		174·38

REVENUE ACCOUNT.

9. **Opening balance.**—The year 1934–1935 closed with a balance of 254·16 instead of 214·76 which had been anticipated in the revised estimate for that year. The year 1935–1936 is expected to close with a balance of 143·65 which will be the opening balance of 1936–1937.

10. **Revenue.**—The revenue for the current year is now expected to be 1,628·83 against 1,619·81 in 1934–1935 and 1,649·09 anticipated in the budget estimate for 1935–1936, while the revenue for 1936–1937 is estimated at 1,639·66. But these figures do not represent the true growth of revenue, as certain changes in classification have been made, especially in regard to recoveries of expenditure incurred on behalf of local bodies, Indian States and private persons which are treated as receipts instead of being taken in abatement of charges.

Adjusting the figures in accordance with the classification in force in 1927–1928, the revenue under the principal heads and the total revenue will stand as shown in the following table :—

(Plates I & II.)

Heads of account.	Accounts, 1934–1935.	Revised estimate, 1935–1936. Total, including Orissa.	Revised estimate, 1935–1936. Madras—excluding Orissa.	Budget Estimate, 1936–1937, Madras—excluding Orissa.
(1)	(2)	(3)	(4)	(5)
V. Land Revenue (*a*)	716·51	725·00	713·13	743·98
VI. Excise	424·55	408·98	397·41	395·22
VII. Stamps	217·11	204·59	200·86	201·93
VIII. Forest	44·31	44·55	43·13	43·25
IX. Registration	31·06	30·17	29·70	30·42
Other heads	132·27	157·61	155·78	142·32
Total ..	1,565·81	1,570·90	1,540·01	1,557·12

(*a*) Take into account gross reductions of 68·05 in 1934–1935 ; 64·35 in 1935–1936 and 54·11 in 1936–1937 on account of economic depression.

11. **Expenditure charged to Revenue.**—After adjustments similar to those mentioned under Revenue, the following statement shows the expenditure under the main heads :—

(Plates I & III.)

Heads.	Accounts, 1934–1935.	Revised estimate, 1935–1936. Total, including Orissa.	Revised estimate, 1935–1936. Madras—excluding Orissa.	Budget estimate, 1936–1937, Madras—excluding Orissa.
(1)	(2)	(3)	(4)	(5)
Land Revenue and General Administration ..	267·82	268·57	257·87	270·99
Administration of Justice and Jails and Convict Settlements	117·06	119·26	116·83	119·30
Police	197·21	200·02	191·45	191·39
Education	253·87	258·38	249·83	257·96
Medical and Public Health	118·29	119·86	116·76	123·04
Agriculture and Industries	54·89	57·38	56·82	59·01
Grants-in-aid to local bodies for roads and bridges	55·94	65·35	64·05	85·78
Irrigation	101·56	94·31	92·49	87·28
Pensions	87·65	93·20	91·97	94·87
Debt services	95·26	94·50	92·93	91·44
Other heads	204·79	230·37	217·63	176·15
Total ..	1,554·34	1,601·20	1,548·63	1,557·21

NOTE.—The figures against each head include also the expenditure incurred by the Public Works department on original works connected with the buildings of the department.

The distribution of the total expenditure under the three classes mentioned in paragraph 7 above is shown in the following table :—

(Plate IV.)

Classes.	Accounts, 1934–1935.	Revised estimate, 1935–1936. Total, including Orissa.	Revised estimate, 1935–1936. Madras — excluding Orissa.	Budget estimate, 1936–1937, Madras — excluding Orissa.
(1)	(2)	(3)	(4)	(5)
A. Transferred Departments and Development services included in Reserved	767·74	789·80	762·18	773·41
B. Charges common to Reserved and Transferred Departments	194·07	199·98	197·14	199·26
C. Reserved Departments (Security services and Other minor departments)	592·53	611·42	589·31	584·54
Total ..	1,554·34	1,601·20	1,548·63	1,557·21

12. **Closing Balance.**—The revenue closing balance for the current year which will be the opening balance for 1936–1937, is expected to be 143·65 after utilizing 31·69 to meet the revenue deficit and 78·82 to finance capital expenditure. The revenue and expenditure for the year 1936–1937 in the Revenue account are expected to balance each other. It is, however, proposed to draw from the opening balance a sum of 37·21 to meet unremunerative capital expenditure on the accelerated programme of improvements to minor irrigation works and on certain buildings. The revenue closing balance for 1936–1937 is thus estimated at 106·44.

CAPITAL AND DEBT HEADS.

13. According to the revised estimate for 1935–1936 the recoveries under the Provincial Loan account are expected to be 40·94 while the net disbursements under the Capital and Debt Heads are estimated at 119·76. The anticipated net excess of 78·82 under disbursements will be met from the revenue opening balance for 1935–1936 as stated in the previous paragraph.

14. The estimated debits under Capital and Debt Heads for 1936–1937 are 217·21. Of this, a sum of 37·21 represents unremunerative capital outlay on minor irrigation works and on certain buildings which it is proposed to finance from the revenue balances. The amount required for outlay on remunerative works is 180·00 inclusive of 1·52 for the Cauvery-Mettur Project. To meet this a receipt of 61·89 is anticipated from recoveries under the Provincial Loan account leaving a balance of 118·11. This amount will be found by taking an advance from the Provincial Loans Fund of the Government of India —(98·11 for hydro-electric schemes and 20·00 for advances to cultivators for relief of indebtedness).

Changes in Accounts Classification.

15. The following changes in classification have been ordered since the budget estimate for 1935–1936 was presented to the Legislative Council :—

(*a*) CHANGES AFFECTING BOTH REVENUE AND EXPENDITURE HEADS.

(1) The recoveries from non-union panchayats on account of election expenses which were formerly taken as reduction of expenditure under 22. General Administration—v. D. Elections to local boards and municipalities are, with effect from the 1st April 1935, shown as receipts under XXXV. Miscellaneous—Collection of payments for services rendered.

(2) The recovery of municipal taxes from lessees of Government lands in Madras City now taken as deduction from charges under 22. General Administration—District Administration—General Establishments will, with effect from 1936–1937, be shown as receipts under XXXV. Miscellaneous.

(3) Payment of wages to quarry workers in Sitanagaram settlement will, with effect from 1936–1937, be debited to 37. Miscellaneous Departments instead of being met from a special advance as hitherto and the receipts from the quarry industry will be credited to XXVI. Miscellaneous Departments.

(4) Interest charges on advances for electrical appliances to power consumers, which were previously taken as reduction of expenditure under XXX A. Hydro-electric schemes—Working expenses, are now credited to the receipt head XXX A. Hydro-electric schemes—Gross receipts—Miscellaneous revenue.

(b) CHANGES AFFECTING MORE THAN ONE MAJOR HEAD OF ACCOUNT.

(1) Fees from vaccination classes which were previously credited to XXIII. Public Health are, with effect from the current year, shown as receipts under XXII. Medical—Medical college and school fees.

(2) The recoveries from local bodies for the inspection of pumping plants and similar mechanical equipments for water-supply and drainage schemes which were previously credited to XXVI. Miscellaneous Departments are, with effect from October 1935, shown under XXIII. Public Health—Collection of payments for services rendered consequent on the transfer of an inspector from the control of the Chief Engineer to that of the Sanitary Engineer.

(c) CHANGES AFFECTING MINOR HEADS.

(1) The fee income from the secondary departments of Government arts colleges and from model schools attached to Government training colleges which is now credited to the minor head Fees—Government Secondary Schools under XXI.—Education will, with effect from 1st April 1936, be credited to the heads Fees, Government arts colleges and Fees—Government professional colleges—Teachers' training colleges respectively under the same major head, as the expenditure on account of these secondary departments is debited as expenditure pertaining to the colleges concerned.

(2) The expenditure on account of concessions to children of ex-army men in aided elementary schools which was hitherto debited to 31. Education—Primary—Grants to local bodies for primary education—Local bodies—Other grants will, with effect from 1936–1937, be shown under Direct grants to non-Government primary schools—Other grants under the same major head.

(3) The expenditure in respect of loss of fee income on account of free admission of poor girls reading in private schools which was hitherto debited to 31. Education—Primary—Direct grants to non-Government primary schools—Other grants will, with effect from 1st April 1936, be debited to Grants to local bodies for primary education—District educational councils—Other grants under the same major head.

(4) Grants to aided elementary schools for manual training which were formerly shown under 31. Education—Primary—Grants to local bodies for primary education—District educational councils—Other grants are, with effect from the current year, shown under Direct grants to non-Government secondary schools—Other grants under the same major head.

(5) The outlay to the end of 1934–1935 on the Trichinopoly and Negapatam extensions and the Karur electric supply scheme which was booked as part of the outlay on the Pykara scheme has been written back in the current year to the Mettur hydro-electric scheme, consequent on the decision that the outlay should form part of the latter scheme.

(d) OTHER CHANGES.

(1) Two new major heads IXA. Scheduled taxes and 9A. Scheduled taxes have been opened in the current year for recording the receipts from the betting tax and the charges for the collection of the tax from book makers.

(2) Two new sub-heads Charges on collection of excise duty on sugar and Charges on collection of excise duty on matches have been opened in the budget estimate for 1936–1937 under the minor head Superintendence under 6. Excise for the exhibition of charges relating to the pay and allowances of the staff employed in connexion with the administration of the excise duties on sugar and matches respectively.

(3) New sub-heads of appropriation have been opened under the various minor heads under 43. Famine with effect from the current year.

*(4) A separate minor head Establishments has been opened with effect from the accounts of 1934–1935 under XXXA. Hydro-electric schemes—Working expenses for the exhibition of establishment charges relating to the hydro-electric schemes which are in operation.

(5) A new detailed head Fishery rentals has been opened under V. Land Revenue—Miscellaneous in the budget estimate for 1936–1937 to record the receipts from fishery rentals.

(6) A new deposit head Grant from the Government of India for the economic development and improvement of rural areas with detailed account heads thereunder has been opened in the current year for recording the transactions relating to the grant made by the Government of India for rural uplift.

(7) Grants made by the Government of India for the development of the handloom and sericultural industries are shown under a new deposit head Grant from the Central Government for the development of industries. The expenditure—financed from the grants is shown under 35. Industries, an amount equal to the expenditure being withdrawn from the deposit head at the end of the year and credited to XXV. Industries.

(8) A new sub-head Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935, has been opened under the minor head Advances to cultivators to record the transactions relating to loans to cultivators for relief of indebtedness.

(9) Railway freight for the conveyance of records and payment of commission on credit notes to railway companies which were previously debited to the contingencies of the several departments of the Secretariat are, with effect from the current year, debited to Charges common to all civil secretariats—Other charges under the major head 22. General Administration.

(10) A new sub-head Elections to non-union panchayats has with effect from the current year been opened under 22. General Administration—Civil secretariats—Transferred for recording the expenditure on elections to non-union panchayats.

Lump provision for unforeseen expenditure and deduction for probable savings.

16. *Lump provision for regrant of lapses.*—No provision for irrigation and civil works which are expected to be completed in a year is made in the budget estimate of the ensuing year; but, in order to provide for the contingency of some of these works not being completed or paid for as anticipated, lump sum provisions for "regrant of lapses" are entered in the ensuing year's budget estimates under the heads concerned. The amounts entered in the budget estimate for 1936–1937 are as follows :—

Head.	Lump provisions. LAKHS.	
15. Irrigation (Demand VI)	·02	103
16. Irrigation (Demand VI)	·01	105
41. Civil works (Demand XXIX)	·20	439
41. Civil works—Agency (Demand XXXVI)	·01	481
55. Construction of irrigation, navigation, embankment and drainage works (Demand VI)	·08	108

All appropriations from these provisions are made with the sanction of the Finance department and a list of such sanctions will be placed from time to time before the Finance Committee and, through the Committee's proceedings, before the Legislative Council.

17. *Provision for flood repairs.*—The budget estimate for 1936–1937 includes a lump sum provision of 2·40 for flood repairs against 1·00 in the budget for the current year, the increased provision being in consideration of the floods of November 1935. The amount is distributed as follows :—

Head.	Lump provisions. LAKHS.	
15. Irrigation—Other revenue expenditure financed from ordinary revenues (Demand VI)—		
Minor irrigation	·15	101
Public works department	1·60	103
XIII. Irrigation—Working expenses (Demand VI)	·40	104
41. Civil Works—Transferred—Grants-in-aid (Demand XXXI) ..	·25	449

Reference to pages in the Civil Budget Estimates.

Should any amount be required next year for flood repairs to specific works under these heads, the necessary reappropriation from these lump sum amounts will be sanctioned by the Finance department.

18. *Lump deduction for probable savings.*—In order to minimize lapses in budget provisions, lump sum deductions, specifically exhibited as such, have been made in the estimates for 1936–1937 under the following heads :—

Reference to pages in the Civil Budget Estimates	Head of account.	Lump deductions. LAKHS.	
	A. Expenditure chargeable to Revenue—		
103	15. Irrigation (Demand VI)	·02	
105	16. Irrigation (Demand VI)	·01	
316	32. Medical (Demand XIX)	·02	
336	33. Public Health (Demand XX)	1·34	
434	37. Miscellaneous Departments (Demand XXVIII)	·12	
439	41. Civil works (Demand XXIX)	2·77	
449	41. Civil works—Grants-in-aid (Demand XXXI)	4·54	
492	33. Public Health—Agency (Demand XXXVI)	·01	
479	41. Civil works—Agency (Demand XXXVI)	·09	
		——	8·92
	B. Expenditure chargeable to balances or loans—		
108	55. Irrigation (Demand VI)	·08	
238	58. Capital outlay on hydro-electric schemes (Demand XVI) ..	7·40	
441	60. Civil works—Not charged to Revenue (Demand XXIX) ..	1·35	
527	Loans and Advances (Demand XXXIX)	·12	
		——	8·95
		Grand total ..	17·87

The amounts have been fixed on a consideration of the lapses which have occurred in the past under the heads concerned. These lump deductions will not preclude the incurring of expenditure up to the gross amount provided for each work subject to the condition that, if the net amount provided under the demand as a whole is likely to be exceeded, a supplementary grant is obtained in due course.

PART III.

Memorandum explanatory of the figures under Revenue heads and Demands for grants.

Reference to pages in the Civil Budget Estimates.

Note.—The figures under the column 'Budget estimate, 1936-37' in this and following pages exclude those relating to the areas to be transferred to the Orissa Province on the 1st April 1936.

REVENUE HEADS.

II. Taxes on Income. 17

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Income-tax	..	..	..	..

Revenue. 17

19. Under rule 15 of the Devolution Rules, each Local Government receives from the Central Government a sum calculated on the amount by which the assessed income of any one year exceeds the assessed income of 1920–1921 at the rate of three pies in each rupee of the amount of such excess. Tho figure depends on the income-tax assessments in each year.

Owing to the general trade depression, there have been no receipts since 1931–1932.

III. Salt (Provincial).

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.	
Salt (Provincial)	(a) ..	..	..	..	17

(a) Rs. 50.

Revenue. 17

20. Under the Salt (Additional Import Duty) Act, a duty is levied on foreign salt imported into British India. The proceeds of the duty are distributed between the Central and Provincial Governments in the ratio of 1 : 7. The amount distributed to the provinces is calculated on the basis of the average consumption of sea-borne salt in each province. The share of the Madras Government is trivial as very little of sea-borne salt is consumed in this province.

V. Land Revenue.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.	
Ordinary revenue	705·89	730·18	715·02	732·57	17–18
Sale-proceeds of waste lands and redemption of land-tax	3·45	1·90	1·94	1·64	
Recoveries on account of survey and settlement charges	2·16	2·03	2·10	1·55	
Recoveries of overpayments	·16	·05	·04	·02	
Collection of payments for services rendered.	·03	..	·03	·02	
Miscellaneous	4·86	4·12	6·59	8·53	
Total ..	**716·55**	**738·28**	**725·72**	**744·33**	
Deduct—Refunds	—1·14	— 1·34	— 1·91	— 1·54	
Grand Total ..	**715·41**	**736·94**	**723·81**	**742·79**	

Revenue. 18

21. *Ordinary Revenue.*—The budget estimate for the current year assumed that land revenue concessions on the same lines as those granted in fasli 1344 might have to be granted in the current fasli also, and the revised estimate repeats this, the amount of loss being calculated on the latest estimates of assessment. *For budget purposes,* it has been assumed that these concessions will be granted for next fasli also, but on a somewhat reduced scale.

The decrease in the revised estimate for 1935–1936 is due to the grant of large remissions on the demand for last fasli falling due for collection early in the current official year, non-collection of revenue of last year which it was presumed would be collected but was remitted (mostly in the Ceded districts), omission of credit for resettlements of Guntur and Kurnool, and temporary postponement of peshkash in Ramnad and Ganjam districts.

Reference to pages in the Civil Budget Estimates.

The budget estimate for 1936–1937 allows for loss of revenue due to the transfer of certain areas to Orissa, but takes credit for an increase in revenue under the Cauvery-Mettur project and for the collection of the postponed peshkash of the current year in the Ganjam district. It also allows for less season remissions on the assumption that the season next year will be normal. No credit has been taken on account of resettlement enhancements, in so far as they are based on a consideration of prices, falling due in faslis 1345 and 1346. The estimated loss of revenue on this account is as follows :—

District.	Fasli 1345.	Fasli 1346.	Total.
Vizagapatam	·10	·05	·15
Guntur	8·88	·45	9·33
Kurnool	·72	·55	1·27
Nilgiris	·27	..	·27
Salem	·06	·87	·93
Nellore	..	2·52	2·52
North Arcot	..	·17	·17
	10·03	4·61	14·64

The loss of revenue involved in the general land revenue concessions from fasli 1342 (1932–1933) has been as follows :—

	Total loss.	Distribution over financial years. 1932–1933.	1933–1934.	1934–1935.	1935–1936.	1936–1937.	1937–38.
Fasli 1342 ..	33·38	10·71	22·67	..	..	..	..
Fasli 1343 ..	64·66	..	44·55	20·11	..	..	..
Fasli 1344 ..	60·90	..	..	47·94	12·96	..	..
Fasli 1345 ..	61·73	..	..	..	51·39	10·34	..
Fasli 1346 ..	(a) 62·53	..	..	..	..	(a) 52·18	(a) 10·35
	(b) — 10·08	..	..	..	..	(b) — 8·41	(b) — 1·67
Total ..	283·20	10·71	67·22	68·05	64·35	62·52	10·35
	— 10·08					(b) — 8·41	(b) — 1·67
	273·12					54·11	8·68

NOTE.—1. The figures represent the actual amount of concession on the rates adopted for each fasli year These were reduced automatically by the amount of increment remissions in resettled districts admissible in the respective years.

2. (a) Represents the concessions admissible in fasli 1346 on the same rates as in fasli 1345 and (b) represents the reduction which the budget assumes will be made next year.

17 22. *Sale-proceeds of waste lands and redemption of land tax.*—The receipts under this head are of a fluctuating character. The revised estimate for 1935–1936 takes credit for recovery from the South Indian Railway of an amount wrongly credited to it in a previous year for the relinquishment of certain lands. The budget estimate for 1936–1937 excludes this special credit and receipts from the areas to be transferred to Orissa.

17 23. *Recoveries on account of survey and settlement charges.*—These recoveries vary with the amount of work undertaken for local bodies, estates and private persons. The budget estimate for 1936–1937 excludes receipts from the areas to be transferred to Orissa.

18 24. *Miscellaneous.*—Under this minor head are shown receipts from quarries and other mineral produce, fishery rentals and tree-tax collected on behalf of local bodies, sale-proceeds of usufructs and withered trees, recovery of the cost of survey instruments and maps supplied to local bodies and private persons, fees for revenue processes and other miscellaneous items, such as the levy of fees for the inclusion in the regular ayacut of an irrigation system of areas already under irrigation in one form or other. The receipts under this head are fluctuating. The increase in the revised estimate for 1935–1936 is due mainly to the levy of inclusion fees in the Kistna eastern delta. The budget estimate for next year excludes receipts from the areas to be transferred to Orissa, but anticipates larger receipts from inclusion fees in the Kistna eastern delta.

18 25. *Deduct—Refunds.*—The increase in the revised estimate for 1935–1936 is due partly to the refund of revenue originally collected but subsequently remitted and to a special refund of land-cess collected in excess from certain zamindars in the Ganjam district. The budget estimate for 1936–1937 is based on the revised estimate but excludes the special refund in the Ganjam district and also refunds in the areas to be transferred to Orissa.

Reference to pages in the Civil Budget Estimates.

VI. Excise.

19-23

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Country spirits	123·27	123·93	117·20	113·88
Distilleries	·02	·03	·03	·02
Country fermented liquor	228·33	227·42	222·43	218·42
Malt liquor	3·54	3·67	3·28	3·28
Wines and spirits (foreign liquors other than beer, medicated wines, and commercial spirits) ..	8·21	8·00	7·53	7·52
Receipts from commercial spirits including denatured spirits and medicated wines ..	1·25	1·75	1·04	·98
Opium	34·10	34·33	33·20	27·77
Hemp and other drugs	20·39	20·47	19·34	18·14
Fines, confiscations and miscellaneous ..	4·43	4·49	4·52	4·44
Recoveries of overpayments	·02	·02	·02	·02
Collection of payments for services rendered ..	·13	·13	·14	·28
Total ..	**423·69**	**424·24**	**408·73**	**394·75**
Deduct—Refunds	— ·57	— ·53	— ·92	— ·62
Grand Total ..	**423·12**	**423·71**	**407·81**	**394·13**

Revenue.

26. *Country spirits.*—This head includes duty on and licence fees for the sale of 20 distillery spirits and revenue derived from the Agency tracts under the outstill and the central distillery systems. The decrease in the revised estimate for 1935–1936 is due to the reduction in the rate of duty on arrack by about 25 per cent throughout the Presidency from the 1st April 1935 partly counterbalanced by larger rentals from shops auctioned in February 1935. The budget estimate for 1936–1937 provides for some improvement in consumption and increase in rentals of shops but excludes the receipts from areas to be transferred to the Orissa Province.

27. *Distilleries.*—This head exhibits licence fees for private and Government distil- 20 leries and rent and other receipts derived from Government distillery plant.

28. *Country fermented liquor.*—This head includes receipts from tree-tax and licence 20 fees for the sale of toddy. The rentals for the toddy shops for the current lease (October 1935 to September 1936) are 120·27 against 129·13 for the previous lease. One-half of each of these amounts, which is what will be realized in the current year, comes to 124·69 against 129·42 anticipated in the budget estimate for 1935–1936. The revenue from tree-tax also shows a decrease in the current year. The budget estimate for 1936–1937 under licence fees is based on the assumption that the rentals for the next toddy year will be the same as those in the current year while that under tree-tax provides for a slight increase over that of the current year but excludes the receipts from areas to be transferred to the Orissa Province.

29. *Malt liquor.*—This head includes duty on beer manufactured in India and licence 20 fees for the sale of beer. The decrease in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is due to the reduction in the rate of excise duty on beer from 12 annas to 10 annas per gallon with effect from the 1st April 1935, partly set off by larger rentals for which the beer shops were sold in the current year.

30. *Wines and spirits.*—This head includes duty on wines and spirits manufactured 21 in India and licence fees for foreign liquor taverns and fixed fee licences. The estimates take into account the change in classification under which the refunds to Civil and Military Station, Bangalore, Coorg, and Indian States of excise duty on locally made foreign liquor, which were previously shown as abatement of receipts under this head are with effect from the 1st April 1935, debited to '6. Excise—Compensations.' 74 The decrease in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 occurs mainly under duty owing to a fall in consumption. The budget estimate for 1936–1937 takes also into account the loss of revenue from areas proposed to be transferred to the Orissa Province.

31. *Receipts from commercial spirits including denatured spirits and medicated wines.*— 21 This head includes duty on spirits used in the manufacture of medicines, on rectified spirits and absolute alcohol used for medicinal purposes and on spirits for other commercial, scientific and industrial purposes, and licence fees for the sale of medicated wines and

Reference to pages in the Civil Budget Estimates.

commercial spirits. The estimates take into account the change in classification under which the payments to Indian States and other Governments of excise duty on spirituous medicinal preparations, which were previously shown as abatement of receipt under this head, are, with effect from the 1st April 1935, debited to the minor head
74 Compensations under 6. Excise.

The revised estimate for 1935–1936 is based on the latest actuals while the budget estimate for 1936–1937 provides for the discontinuance in the course of that year of the existing differential duty in the case of spirits used in the manufacture of toilet and medicinal preparations.

22 32. *Opium.*—The decrease in the revised estimate for 1935–1936 is due to a fall in the quantity of opium issued to vendors in this Presidency and to Indian States and French Settlements owing to fall in consumption and in the rentals for which the shops were sold. The budget estimate for 1936–1937 takes into account the reduction in the cost price of opium from Rs. 20–3–0 to Rs. 18–15–0 per seer with effect from the 1st April 1936 (the effect of which under this head is a smaller recovery from Indian States and other Governments on account of opium supplied to them) and excludes the receipts from areas proposed to be transferred to the Orissa Province.

22 33. *Hemp and other drugs.*—This head includes duty on ganja and bhang and licence fees for their sale and for the sale of medicinal preparations of hemp drugs. The decrease in the revised estimate for 1935–1936 is due to a decrease in consumption and to smaller rentals for which the shops were sold. The budget estimate for 1936–1937 assumes the same level of consumption as in the current year, but excludes receipts from the areas proposed to be transferred to the Orissa Province.

23 34. *Fines, confiscations and miscellaneous.*—This head includes compounding fees and fines realized by the Excise department under the Opium and Abkari Acts, the sale-proceeds of confiscated opium and cocaine, the contribution paid by the Travancore State for the excise and opium revenues of Anjengo and Tangasseri settlements leased to it and rents and sale-proceeds of buildings, godowns, distillery sheds and the like. The receipts are of a fluctuating nature. The budget estimate for 1936–1937 excludes the receipts from areas proposed to be transferred to the Orissa Province.

23 35. *Collection of payments for services rendered.*—Contributions from contract suppliers towards distillery and warehouse establishments, the recovery from private firms of the cost of the staff employed by Government for the supervision of spirituous medicinal preparations manufactured by them and overtime fees are credited to this head.

The budget estimate for 1936–1937 takes credit for the recovery from the Government of India of leave contribution in respect of the staff employed in connexion with the administration of Sugar and Matches (Excise Duty) Acts.

19 36. *Deduct—Refunds.*—These include remissions in exceptional cases on account of losses sustained by renters and rebates of duty and tree-tax. The increase in the revised estimate for 1935–1936 is due mainly to rebates of the differential duty on the stocks of arrack that remained in depots on the 1st April 1935, and on which duty at the old rates had been collected.

24–25 **VII. Stamps.**

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate 1936–1937.
Non-judicial—				
Sale of stamps	81·21	81·50	78·37	77·95
Duty on impressing documents	·67	·78	·70	·70
Fines and penalties	1·17	1·22	1·13	1·10
Miscellaneous	·01	·02	·01	·01
Total	83·06	83·52	80·21	79·76
Deduct—Refunds	— 1·52	— 1·55	— 1·43	— 1·41
Total—Non-Judicial	**81·54**	**81·97**	**78·78**	**78·35**
Judicial—				
Sale of stamps	136·89	137·28	126·85	124·57
Fines and penalties } Miscellaneous }	·01	·02	·01	·01
Total	**136·90**	**137·30**	**126·86**	**124·58**
Deduct—Refunds	— 1·33	— 1·43	— 1·05	— 1·00
Total—Judicial	**135·57**	**135·87**	**125·81**	**123·58**
Grand Total	**217·11**	**217·84**	**204·59**	**201·93**

Revenue.

24–25 37. *Non-judicial.*—The receipts consist of sale-proceeds of the adhesive revenue stamps which replaced unified stamps from 1934–1935, bills of exchange and other

Reference to pages in the Civil Budget Estimates.

general stamps, fees levied under the Indian Stamp Act in respect of documents unstamped or insufficiently stamped and fines and penalties levied under the Stamp Act on insufficiently stamped instruments. The decrease in the revised estimate for 1935–1936 occurs under all the heads, that under adhesive revenue stamps and general stamps being very heavy. The further decrease in the budget estimate for 1936–1937 is the net effect of the exclusion of the receipts from the areas to be transferred to Orissa and the expectation that the rise in the value of primary agricultural products will be reflected in the receipts from non-judicial stamps.

38. *Judicial.*—The receipts consist mainly of sale-proceeds of court-fee stamps and of stamped copy papers. The course of receipts from April 1935 shows a continuing fall as compared with the corresponding months of the preceding year and this accounts for the large decrease in the revised estimate for 1935–1936. The budget estimate for 1936–1937 excludes the receipts in the areas to be transferred to Orissa. 24–25

VIII. Forest. 26–27

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Timber and other produce removed from the forests by Government agency.	16·07	15·45	16·70	16·66
Timber and other produce removed from the forests by consumers or purchasers.	25·02	24·95	24·38	23·06
Drift and waifwood and confiscated forest produce.	·11	·10	·08	·07
Miscellaneous (including receipts in England) ..	3·78	3·98	3·88	3·83
Total ..	**44·98**	**44·48**	**45·04**	**43·62**
Deduct—Refunds	— ·64	— ·39	— ·47	— ·35
Grand Total ..	**44·34**	**44·09**	**44·57**	**43·27**

Revenue.

39. *Timber and other produce removed from the forests by Government agency.*—The increase in the revised estimate for 1935–1936 is due to the supply of teak special sized sleepers to railways which was not anticipated when the budget was framed and to the sale in the current year of nux vomica collected in Nellore in 1934–1935 and 1935–1936. The budget estimate for 1936–1937 provides for the sale of a larger quantity of sandalwood than in the current year, but excludes the receipts from the areas proposed to be transferred to the Orissa Province. 26

40. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease in the revised estimate for 1935–1936 is due to the fall in the prices of minor forest produce and to the non-sale of fuel and bamboo coupes in certain areas for want of demand. The budget estimate for 1936–1937 excludes the receipts from the areas proposed to be transferred to the Orissa Province and also allows for a fall in revenue due to the expiry of the leases of the Ulandi forests in Coimbatore and of the inaccessible working circle in Nilambur in the course of next year. This decrease is partly counter-balanced by increased receipts due to better prices anticipated next year for minor forest produce and to the sale of fuel coupes left unsold during the current year. 27

41. *Miscellaneous.*—The chief sources of revenue under this head are fines and forfeitures, fees and other miscellaneous revenue derived from the Forest college, rents for buildings, realizations from the sale of elephants, leases, shooting licences, contributions from local boards towards the cost of certain roads and compounding fees in forest offences. 27

The decrease in the revised estimate for 1935–1936 is mainly due to a fall in receipts from compounding fees. The budget estimate for 1936–1937 excludes receipts from the areas proposed to be transferred to the Orissa Province but provides for larger receipts from the Forest college due to an increase in the number of students paying tuition fees expected to be admitted next year.

42. *Deduct—Refunds.*—The revised estimate for 1935–1936 provides for the adjustment of certain excess credits effected in the previous year. 27

Reference to pages in the Civil Budget Estimates.

28

IX. Registration.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Fees for registering documents	21·96	21·65	21·30	21·30
Fees for copies of registered documents	·65	·64	·65	·77
Miscellaneous	9·36	9·21	9·11	9·23
Total ..	**31·97**	**31·50**	**31·06**	**31·30**
Deduct—Refunds	— ·04	— ·05	— ·05	— ·05
Grand total ..	**31·93**	**31·45**	**31·01**	**31·25**

Revenue.

28 43. *Fees for registering documents.*—The small decrease in the revised estimate for the current year is due mainly to the fall in the value of lands. The budget estimate for next year takes credit for a slight increase in receipts consequent on the rise in the value of primary agricultural products, but this increase is counterbalanced by the exclusion of the receipts from the Orissa tracts.

28 44. *Fees for copies of registered documents.*—The increase in the budget estimate for next year is due to the levy from the 1st February 1936 of a fee of two annas in respect of applications for certified copies or extracts of documents on record in registration offices.

28 45. *Miscellaneous.*—The receipts consist of search fees, fees from parties for the return of documents by post, fees for attendance at private residences, fees for processes issued under the Indian Registration Act and rents of buildings.

The decrease in the revised estimate for 1935–1936 occurs mainly under search fees. The increase in the budget estimate for 1936–1937 is mainly due to the levy from the 1st February 1936 of a fee of two annas in respect of applications for inspection or search and of a fee of Rs. 10 in respect of memoranda of appeals and applications under sections 72 and 73 of the Registration Act. This increase is partly offset by the exclusion of receipts from the Orissa tracts.

28

IX-A. Scheduled Taxes.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Betting Tax	..	..	·75	·75

Revenue.

28 46. Under the Madras Betting Tax Act, 1935, which has been brought into force in the Chingleput district, a tax at the rate of $1\frac{1}{4}$ per cent is collected on all moneys paid by way of stakes or bets into any totalizator and on all winning bets with bookmakers at the Guindy race-meetings. The estimates are based on the latest actuals.

29

XIII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Gross Receipts.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Direct receipts	6·51	6·17	6·69	6·95
Deduct—Refunds	— ·05	— ·01	— ·05	— ·05
Total ..	6·46	6·16	6·64	6·90

Revenue.

29 47. *Direct receipts.*—The receipts under this head consist of rents of buildings, navigation fees and the proceeds of the sale of water for purposes other than irrigation, such as water supplied to towns and mills, and of the sale of produce from canal banks and plantations. The increase in the revised estimate for 1935–1936 occurs mainly under navigation fees from the Godavari divisions. The further increase in 1936–1937 is based on the expectation that the receipts from the Buckingham canal, which have been low this year, will be normal next year.

Reference to pages in the Civil Budget Estimates.

XIV. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept. 30

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Gross receipts	1·75	1·77	1·84	1·74
Deduct—Refunds	— ·04	— ·05	— ·04	— ·03
Total ..	**1·71**	**1·72**	**1·80**	**1·71**

Revenue.

48. *Gross receipts.*—The receipts under this head comprise recoveries of expenditure on kudimaramat works carried out by the minor irrigation staff under the Madras Compulsory Labour Act, contributions from private persons towards the cost of irrigation works. navigation fees and sale-proceeds of water for purposes other than irrigation and of produce from canal banks and plantations. 30

Larger recoveries on account of repairs to private tanks mainly account for the increase in the revised estimate for 1935–1936.

XVI. Interest. 31–33

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Interest on loans and advances by Provincial Government.	20·86	22·17	19·75	21·09
Interest on arrears of revenue	·37	·30	·24	·43
Interest on Provincial balances	3·85	1·00	2·16	·50
Miscellaneous	·07	·07	·06	·05
Total ..	**25·15**	**23·54**	**22·21**	**22·07**
Deduct—Refunds	— ·08	— ·02	— ·02	— ·02
Grand Total ..	**25·07**	**23·52**	**22·19**	**22·05**

Revenue.

49. *Interest on loans and advances by Provincial Government.*—The decrease in the revised estimate for 1935–1936 occurs chiefly under loans to Presidency Corporations and Port trusts owing to the Port Trust board, Tuticorin, having repaid partly and in whole respectively the outstanding balance of the loan taken in 1924–1925 and 1926–1927, and to the inability of the Cochin Landing and Shipping Fund to pay the interest on its outstanding loans until the IV stage works are started; decrease under advances to cultivators is due to the suspension of collection of loan instalments in the Bellary and Anantapur districts. The budget estimate for 1936–1937 provides for interest on loans disbursed in the current year and also takes credit for arrears of interest due from the Cochin Landing and Shipping Fund, but excludes the interest from loans to cultivators and others in the areas to be transferred to Orissa. 31–32

50. *Interest on arrears of revenue.*—No credit has been taken for the realization of the interest on the arrears of peshkash for fasli 1344 due from the Ramnad zamindari which has recently been taken under the management of the Court of Wards. The budget estimate for 1936–1937 takes credit for the realization of interest on the arrears of peshkash due from the Sivaganga estate for fasli 1344. 33

51. *Interest on Provincial balances.*—The Provincial balances are at the disposal of the Government of India for their ways and means and do not ordinarily bear interest. The exceptions are (i) the amount at the credit of the Famine Relief Fund—see paragraph 312, and (ii) any sum which may be deposited with the Government of India for a definite period. Interest is allowed on such deposits only if the Provincial balance after deducting the deposit amount is not overdrawn for more than such number of complete months as most nearly represents one-third of the period of deposit. The rate of interest allowed on deposits initially declared for twelve months and over is one per cent less than the rate charged by the Government of India to the Provincial Loans Fund and two per cent less on deposits for shorter periods. On the other hand, interest is charged on amounts overdrawn at the rate charged by the Government of India to the Provincial Loans Fund. 31

Reference to pages in the Civil Budget Estimates.

The amounts placed in deposit with the Government of India were 60·00 for one year from the 1st March 1935 and 45·00 for six months from the 1st March 1935, 150·00 for six months from 1st April 1935 and 25·00 for one year from 1st May 1935. The revised estimate for the current year takes credit for interest on these deposits except the last after allowing for counter-interest on the amounts by which they are expected to be overdrawn.

The question whether any portion of the balance can be deposited with the Government of India so as to earn interest during 1936–1937 is under the consideration of the Government. Meanwhile, credit has been taken in the budget estimate for 1936–1937 for a sum of ·50 as likely to be realized.

31 52. *Miscellaneous.*—The revised estimate for 1935–1936 and the budget estimate for 1936–1937 include ·04 and ·03 respectively on account of interest on the outstanding balance of leave salary of Madras Government officers lent to Coorg.

33–34

XVII. Administration of Justice.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Sale-proceeds of unclaimed and escheated property.	·15	·15	·97	·11
Court-fees realized in cash	1·75	1·57	1·76	1·72
General fees, fines and forfeitures	13·39	13·05	13·20	12·88
Miscellaneous fees and fines	·98	1·10	·80	·79
Recoveries of overpayments	·03	·05	·04	·04
Collection of payments for services rendered ..	·12	·18	·12	·13
Miscellaneous	1·00	·90	1·00	·95
Total ..	**17·42**	**17·00**	**17·89**	**16·62**
Deduct—Refunds	— 1·01	— ·96	— ·96	— ·93
Grand Total ..	**16·41**	**16·04**	**16·93**	**15·69**

Revenue.

33 53. *Sale-proceeds of unclaimed and escheated property.*—The revised estimate for 1935–1936 includes a special credit of ·85 being the sale-proceeds of the securities representing unclaimed creditors' balances with the Administrator-General.

33 54. *Court-fees realized in cash.*—The receipts under this head are mainly process-servers' and amins' fees from village courts and recoveries on account of pauper suits. The small fall in the budget estimate for 1936–1937 is due to the exclusion of the receipts from the Orissa tracts.

34 55. *General fees, fines and forfeitures.*—The increase in the revised estimate for 1935–1936 occurs mainly under translation and printing fees in the High Court and under magisterial fines which are paid over to local bodies, partly offset by a decrease under fines levied under the Madras Motor Vehicles Taxation Act, 1931. The decrease in the budget estimate for 1936–1937 is due to the exclusion of the receipts from the Orissa tracts.

33 56. *Miscellaneous fees and fines.*—The receipts credited to this head are mainly fees and commission of the Administrator-General and Official Trustee and deposits towards the travelling and other expenses of Government servants summoned to give evidence in their official capacity in cases to which Government are a party. They are of a fluctuating character.

33 57. *Miscellaneous.*—Sale-proceeds of old stores and materials and lapsed deposits of official receivers are credited to this head.

34–35

XVIII. Jails and Convict Settlements.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Jails	·55	·64	·55	·54
Jail manufactures	5·39	4·62	5·35	5·32
Recoveries of overpayments	·05	·03	·04	·04
Collection of payments for services rendered ..	·06	·05	·05	·05
Total ..	**6·05**	**5·34**	**5·99**	**5·95**

Reference to pages in the Civil Budget Estimates.

58. *Jail manufactures.*—Sale-proceeds of articles manufactured in the Jail department and the recovery from the Cinchona department of commission and charges incidental to the sale of quinine from the Penitentiary are shown under this head. The increase in the revised estimate for 1935–1936 is due to larger orders received from public consuming departments. 35

The budget estimate for 1936–1937 excludes the receipts from the areas proposed to be transferred to the new Orissa province.

XIX. Police. 35-36

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Contribution for railway police	3·52	3·52	3·52	3·48
Presidency police	1·10	1·10	1·11	1·12
Fees, fines and forfeitures	·33	·33	·31	·32
Recoveries of overpayments	·20	·15	·12	·12
Collection of payments for services rendered	·08	·03	·02	·03
Miscellaneous	·53	·39	·47	·44
Total	**5·76**	5·52	5·55	5·51
Deduct—Refunds	— ·01	— ·01	— ·02	— ·01
Grand Total	**5·75**	**5·51**	**5·53**	**5·50**

Revenue.

59. *Contribution for railway police.*—This represents the contribution payable by the railway companies towards the cost of the railway police. The amount was originally fixed at 2·81 with reference to the mileage of the railways in this province in 1922–1923. When additional mileage is added to a railway system, the annual contribution payable by the railway company is enhanced by an amount which bears the same ratio to it as the added mileage bears to the previous total mileage of the system. The budget estimate for 1936–1937 excludes the portion due for the mileage in the areas proposed to be transferred to the Orissa Province. 35

60. *Presidency police.*—Recoveries from the Madras Port Trust on account of the harbour and quarantine police, hackney carriage and cattle-pound fees, and fees for the issue of licences for places of public resort, entertainments, and the like and for censorship of films in Madras City comprise the receipts under this head. 36

61. *Fees, fines and forfeitures.*—The main items of receipts under this head are hackney carriage fees realized in the mufassal and fees collected by the Finger Print Bureau. 35

62. *Collection of payments for services rendered.*—This represents leave and passage contributions in respect of officers of the Police department on foreign service, recoveries on account of feeding and other charges of police supplied to local bodies or private persons in connexion with festivals, etc., and contributions from Indian States towards the cost of training their probationers in the Police training school at Vellore. 35

63. *Miscellaneous.*—This head takes credit for rents recovered from police officers, recoveries from the General Police Fund and from the Vizagapatam Port Trust on account of the harbour police, sale-proceeds of old materials and other miscellaneous items. 36

XXI. Education. 37-38

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
University	4·22	4·38	4·36	5·20
Secondary	·94	·92	·97	·25
Special	·39	·44	·39	·40
General	2·83	2·98	3·10	1·87
Total	**8·38**	**8·72**	**8·82**	**7·72**
Deduct—Refunds	— ·08	— ·05	— ·05	— ·05
Grand Total	**8·30**	**8·67**	**8·77**	**7·67**

Revenue.

64. *University.*—The decrease in the revised estimate for 1935–1936 is due to fall in the strength of some of the Government arts colleges partly set off by an accession in the strength of the Law college. The increase in the budget estimate for 1936–1937 is

due to a change in classification under which the fee income from secondary departments of Government arts colleges and from model schools attached to Government training colleges which is now credited to the minor head Fees, Government secondary schools will, with effect from 1st April 1936, be shown under Fees, Government arts colleges and Fees, Government professional colleges—Teachers' training colleges respectively so as to accord with the classification of the expenditure. The estimate also takes credit for additional fee income consequent on the proposed opening of Economics course for the B.A. (pass) degree in the Presidency college, Madras, and an increase in the number of admissions in the Engineering college, Guindy.

37 65. *Secondary.*—The increase in the revised estimate for 1935–1936 is due to the improvement in the strength of some of the secondary schools. The decrease in the budget estimate for 1936–1937 is due to the change in classification referred to in the foregoing paragraph.

37 66. *Special.*—This head exhibits fees from training schools. The budget estimate for 1936–1937 provides for an improvement in the strength of some of the Government secondary and training schools for women and excludes the receipts from areas proposed to be transferred to the Orissa Province.

37 67. *General.*—The receipts credited to this head are income from endowments, recoveries of overpayments in previous years, including refunds of unspent grants by local bodies, European scholarship examination fees, collection of payments for services rendered, rents from hostels attached to educational institutions and miscellaneous petty items. The receipts are fluctuating in character. The increase in the revised estimate for 1935–1936 is due mainly to larger recoveries effected during the current year from the Madras Corporation on account of grants paid in excess in past years. The budget estimate for 1936–1937 does not take credit for recoveries from local bodies of any excess grants paid to them in previous years on account of elementary education due to the introduction of the lump sum subsidy system with effect from the 1st April 1936 and excludes the receipts from areas proposed to be transferred to the Orissa Province. Credit has however been taken for contribution to be made by the Madras States for the training of students in all the four classes of the engineering and subordinates courses against three in the current year.

38

XXII. Medical.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Medical College and school fees	2·50	2·58	2·50	2·52
Hospital receipts	1·55	1·67	1·52	1·55
Mental Hospital receipts	·60	·60	·60	·60
Sale of medicines	·01	·01	·01	·01
Contributions	·63	·51	·64	·64
Income from endowments	·37	·37	·37	·43
Recoveries of overpayments	·22	·30	·13	·13
Collection of payments for services rendered ..	2·92	2·80	2·80	2·81
Miscellaneous (including receipts in England) ..	·71	·85	·86	·85
Total ..	**9·51**	**9·69**	**9·43**	**9·54**
Deduct—Refunds	— ·09	— ·09	— ·09	— ·09
Grand Total ..	**9·42**	**9·60**	**9·34**	**9·45**

Revenue.

38 68. *Medical college and school fees.*—The decrease in the revised estimate for 1935–1936 is due mainly to the fall in receipts from registration of practitioners of Indian medicine.

38 69. *Hospital receipts.*—This head comprises fees for medical advice, recoveries of nursing and dietary charges from patients treated in Government hospitals and fees for the training of candidates for the diploma in gynæcology and obstetrics. The progressive increase which has occurred since 1931–1932 has not been maintained in the current year.

38 70. *Mental hospital receipts.*—Recoveries of expenditure on the maintenance of patients and sale-proceeds of garden and other produce in mental hospitals are credited to this head.

Reference to pages in the Civil Budget Estimates.

71. *Sale of medicines.*—The receipts under this head represent fees charged for dispensing at Government hospitals prescriptions of private medical practitioners on behalf of patients and the sale-proceeds of costly drugs used in the treatment of well-to-do patients in Government hospitals. 38

72. *Contributions.*—The contributions paid by the Madras Corporation towards the maintenance of the city hospitals and those paid by the Cochin, Travancore and Hyderabad States for the training of their students in the medical colleges and schools form the main items of receipts under this head. 38

73. *Income from endowments.*—The estimate for next year includes credit for an income of ·06 being the anticipated interest on the balance to the credit of the Prince of Wales Children's Hospital Fund. 38

74. *Collection of payments for services rendered.*—Under this head are credited recoveries of expenditure on account of analytical work done by the Chemical Examiner on behalf of departments of the Central Government, the training in midwifery of pupils sent by other Governments in the women and children's hospital, Madras, the training of medical pupils sent by the Defence department and the employment of Government medical officers in institutions under the control of local bodies. 38

75. *Miscellaneous.*—Fees for X-ray, pathological and analytical examinations levied in private cases, security deposits forfeited by hospital contractors and rents collected from students occupying hostels attached to medical colleges and schools are credited to this head. 38

XXIII. Public Health. 39–40

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Sale-proceeds of sera and vaccines	·42	·30	·38	·35
Recoveries of overpayments	·37	·06	·16	·08
Collection of payments for services rendered ..	·97	1·05	1·07	1·27
Miscellaneous	·12	·15	·10	·10
Contributions	·09	·04	·13	·03
Total ..	1·97	1·60	1·84	1·83
Deduct—Refunds	— ·01	..	— ·01	..
Grand Total ..	1·96	1·60	1·83	1·83

Revenue.

76. *Sale-proceeds of sera and vaccines.*—The increase in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is due to larger demand anticipated for cholera vaccine. 39

77. *Recoveries of overpayments.*—The main item is the recovery of Provincial grants drawn by local bodies for water-supply and drainage schemes executed by the Public Works department, which are found to be in excess on completion of the works. The revised estimate for 1935–1936 also takes credit for the refund of the unspent balance of the grant drawn by the Kistna Pushkaram Committee in 1933 for the pushkaram festival. 39

78. *Collection of payments for services rendered.*—The receipts under this head represent contributions from municipalities towards the pay of municipal health officers and fees for private bacteriological examinations and for analyses of food samples at the King Institute. With the appointment of a mechanical expert under the Sanitary Engineer to look after the inspection of the pumping plants and similar mechanical equipments for water-supply and drainage schemes of local bodies the fees levied for such inspections, which were formerly credited to the head XXVI. Miscellaneous Departments, are now credited to this head. The budget estimate for 1936–1937 also takes credit for recovery from local bodies of the cost of special staff employed for the preparation of plans and estimates for water-supply and drainage schemes and on account of health officers for Erode, Gudiyattam and Tenali municipalities to be newly employed. 39

79. *Miscellaneous.*—Sale-proceeds of propaganda materials, and sundry items are credited to this head. The decrease in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is due mainly to the credit to XXII. Medical instead of to this head of the fees from vaccination classes. 39

Reference to pages in the Civil Budget Estimates.

39 80. *Contributions.*—The revised estimate for 1935–1936 takes credit for the contribution paid by the Travancore State and the Madura district board for cyanogas fumigation experiments in the Cumbum valley in the Madura district.

40–41

XXIV. Agriculture.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Agricultural receipts	1·74	1·70	1·82	1·82
Veterinary receipts	·47	·54	·49	·52
Co-operative receipts	2·16	2·12	2·21	2·52
Recoveries of overpayments	·12	·02	·07	·04
Collection of payments for services rendered	·33	·22	·28	·25
Total ..	**4·82**	**4·60**	**4·87**	**5·15**
Deduct—Refunds	— ·06	— ·04	— ·04	— ·04
Grand Total ..	**4·76**	**4·56**	**4·83**	**5·11**

Revenue.

40 81. *Agricultural receipts.*—These consist of the sale-proceeds of farm produce at district stations and at the central farm at Coimbatore, of cotton, green manure and other seeds, of agricultural implements and manures distributed among ryots by the Agricultural department and receipts from botanical and other public gardens and the Agricultural college and research institute. The increase in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 occurs mainly under agricultural stations due to improvement in the prices of produce.

41 82. *Veterinary receipts.*—These consist of fee income from the Madras Veterinary college, fees levied for the examination and treatment of animals in veterinary hospitals and dispensaries, sale-proceeds of used animals at the Madras Serum institute and of serum to private bodies. The decrease in the revised estimate for 1935–1936 is due mainly to the keeping in abeyance of the introduction of B.V.Sc. degree course in the Madras Veterinary college and to smaller receipts from the sale of used animals at the Serum institute partly set off by larger receipts under Veterinary college due to the admission of a larger number of students from outside the presidency. The budget estimate for 1936–1937 takes also credit for the fee income consequent on the proposed introduction of the B.V.Sc. degree course and contribution from the Tanjore district board towards the opening of a new veterinary dispensary at Tiruturaipundi.

41 83. *Co-operative credit.*—The receipts under this head consist mainly of fees levied for the audit of the accounts of co-operative banks and societies and the recoveries on account of the staff for execution and liquidation work. The increase in the revised estimate for 1935–1936 is due to larger receipts under audit fees owing to more banks having come under departmental audit and under liquidation charges. The budget estimate for 1936–1937 excludes the receipts from the areas to be transferred to the Orissa Province but takes credit for additional receipts due to the employment of additional establishment in connexion with the audit of societies disaffiliated from the Trichinopoly Co-operative Audit Union and in connexion with execution work.

41 84. *Recoveries of overpayments.*—The revised estimate for 1935–1936 and the budget estimate for 1936–1937 take credit for larger recoveries from seed farm ryots and from the subordinates of the co-operative department.

41 85. *Collection of payments for services rendered.*—The contributions for leave salary on account of officers lent to foreign service and the collections from societies forming the City audit scheme and the Salem audit scheme are credited to this head. The increase in the revised estimate for 1935–1936 is due to larger recoveries from societies forming the audit schemes. The budget estimate for 1936–1937 takes credit for recoveries towards leave salary of officers who are expected to be on foreign service during next year.

Reference to pages in the Civil Budget Estimates. 42–43

XXV. Industries.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Cinchona	6·13	5·70	5·99	6·07
Industries	4·05	4·61	5·03	4·83
Fisheries	4·23	4·45	4·44	4·98
Recoveries of overpayments and collection of payments for services rendered ..	·03	·01	·01	·01
Recoveries of indirect charges from Government commercial undertakings.	·11	..	..	..
Total ..	**14·55**	**14·77**	**15·47**	**15·89**
Deduct—Refunds	— ·11	— ·12	— ·11	— ·11
Grand Total ..	**14·44**	**14·65**	**15·36**	**15·78**

Revenue.

86. *Cinchona.*—The estimates are based on the sales anticipated by the Superintendent, Madras Penitentiary, who is the distributing agent for the Government quinine products. 42

87. *Industries.*—The increase in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is mainly due to the subvention from the Government of India towards the development of handloom and sericulture industries partly offset by a decrease in the selling price of soaps manufactured at the Kerala Soap Institute. 42

88. *Fisheries.*—The revised estimate for 1935–1936 anticipates a fall from inland fisheries owing to the scarcity of rain last year and the regulation of water in the Cauvery delta, and from sale of chanks. The fall is nearly offset by larger receipts anticipated from the fish curing yards in the West Coast owing to a favourable season and under other heads. The budget estimate for 1936–1937 takes credit for the balance due from the lessee for chanks and excludes the receipts from the fish-curing yards in the areas to be transferred to Orissa. 43

89. *Recoveries of indirect charges from Government commercial undertakings.*—Recoveries of this nature have ceased consequent on the introduction of the gross budgeting system for commercial concerns from 1934–1935. 42

XXVI. Miscellaneous Departments. 44–45

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Fees for the inspection of steam boilers ..	·84	·86	·78	·68
Receipts on account of motor vehicles ..	39·46	38·63	40·57	39·96
Examination fees	5·70	5·57	5·80	5·71
Miscellaneous	1·54	1·27	1·33	1·65
Total ..	**47·54**	**46·33**	**48·48**	**48·00**
Deduct—Refunds	— ·49	— ·43	— ·44	— ·42
Grand Total ..	**47·05**	**45·90**	**48·04**	**47·58**

Revenue.

90. *Fees for the inspection of steam boilers.*—Fees levied from local bodies for the inspection of their pumping plant, which were hitherto credited to this head are, with effect from October 1935, credited to XXIII. Public Health, consequent on the transfer of a boiler inspector from the control of the Chief Engineer to that of the Sanitary Engineer. This change in classification accounts for the decrease in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937. 44

91. *Receipts on account of motor vehicles.*—The receipts under this head consist of fees for the registration and inspection of motor vehicles, for issue of 'G' permits and licences to drivers, and tax levied under the Madras Motor Vehicles Taxation Act, 1931.

The budget estimate for the current year took credit for a receipt of 34·00 under the Madras Motor Vehicles Taxation Act, 1931, but the collections are expected to amount to 36·00 in 1935–1936 and to 35·47 in 1936–1937 after excluding the receipts accruing in the Orissa tracts. A slight fall occurs under fees for the registration of motor vehicles and grant of licences to drivers.

44 92. *Examination fees.*—This minor head includes the fees for the examination of candidates for secondary school-leaving certificates, technical examinations, examinations in vernaculars, special tests and examinations for entry into Government service.

The increase in the revised estimate for 1935–1936 is due to larger receipts anticipated by the Madras Services Commission and from examinations under the control of the Commissioner, due to increase in the number of candidates for the examinations. The budget estimate for 1936–1937 excludes the fees accruing from the Orissa tracts.

45 93. *Miscellaneous.*—The receipts under this head consist of birth, death and marriage registration fees, fees for professional assistance rendered to local bodies by the Electrical inspector, receipts on account of the agricultural and industrial activities in settlements for criminal tribes, and the royalty payable by the Mysore State for the use of Cauvery water at Sivasamudram. The increase in the revised estimate for 1935–1936 occurs mainly under fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas. The budget estimate for 1936–1937 takes credit for a larger income from the Aziznagar settlement due to the receipt from the Police department of an order for the supply of a large number of dhurries. The estimate also takes into account the change in classification whereby the receipts from the quarry industry of the Sitanagaram settlement will, with effect from the 1st April 1936, be credited to this head instead of being adjusted against a special advance as at present.

46 **XXX. Civil Works.**

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Rents	5·64	5·82	5·64	5·35
Recoveries of expenditure (including transfer from Government Press Depreciation Fund).	·83	1·76	2·21	2·91
Transfers from the Central Road Development Account.	6·16	10·46	6·39	30·82
Miscellaneous	1·74	1·90	2·29	1·94
Total ..	14·37	**19·94**	**16·53**	**41·02**
Deduct—Refunds	— ·04	— ·04	— ·06	— ·13
Grand Total ..	14·33	**19·90**	**16·47**	**40·89**

Revenue.

46 94. *Rents.*—Rents recovered from officers occupying Government residential buildings and from commercial departments and departments of the Central Government occupying Provincial buildings are credited to this head. The revised estimate for 1935–1936 is based on the actuals of last year and the progress of actuals in the current year. The budget estimate for 1936–1937 excludes the receipts from the areas to be transferred to the Orissa Province.

46 95. *Recoveries of expenditure.*—Recoveries of tools and plant charges, of overpayments made in previous years and sale-proceeds of tools and plant and old materials are the items usually credited to this head and are of a fluctuating character. From 1934–1935, withdrawals from the Government Press Depreciation Fund towards the expenditure on the remodelling of the Central Government Press are also credited to this head. The increase in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is mainly due to larger withdrawals from the Government Press Depreciation Fund based on the progress of the remodelling work.

46 96. *Transfers from the Central Road Development Account.*—The proceeds of the additional duty levied by the Government of India on petrol are credited to a separate Road Development Fund maintained by that Government and are distributed every year among the provinces for expenditure on schemes of road development approved by the Government of India and the Standing Road Committee of the Central Legislature. The amount received by this Government is credited to the Provincial deposit head Subventions from Central Road Development Account. The amount actually required for

Reference to pages in the Civil Budget Estimates.

expenditure in a year is transferred to the Revenue account by debit to the deposit head and credit to the head XXX. Civil Works—Transfers from the Central Road Development Account. The expenditure is provided for under Demands XXIX. Civil Works—Works (if the works are executed by the Public Works Department) and XXXI. Civil Works—Grants-in-aid—Transferred (if they are executed by local bodies). Some of the works for which provision was included in the budget estimate for 1935–1936 have not yet been approved by the Government of India, while approval to some others was received later than anticipated. There is accordingly a reduction in the revised estimate for 1935–1936. The budget estimate for 1936–1937 provides for the commencement of the comprehensive programme of roads and bridges drawn up by the Special Engineer for road development. 46

97. *Miscellaneous.*—Receipts from the Public works workshops, rents of land, sales of produce, lapsed and confiscated deposits and fines, which are all of a fluctuating character, are recorded under this minor head. 46

98. *Deduct—Refunds.*—The amount advanced from the Government Press Depreciation Fund for the remodelling of the Mint Buildings is repaid to the fund in 15 annual instalments subsequent to the year in which the amount is withdrawn and the repayment is shown as Refunds under this head. The revised estimate for 1935-1936 and the budget estimate for 1936–1937 include provision for repayment of the instalments for expenditure incurred to the end of 1934–1935 and 1935–1936, respectively. 46

XXX-A. Hydro-Electric Schemes—Gross Receipts. 46–47

—	Accounts, 1934-1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Pykara hydro-electric scheme with Trichinopoly and Negapatam extensions.	9·85	12·81	16·67	20·91
Virudunagar, Dindigul and Palni electric supply schemes.	·18	·60	·50	·58
Theni electric supply scheme	..	..	..	·11
Miscellaneous	·20	·10	·54	·40
Total ..	10·23	13·51	17·71	22·00
Deduct—Refunds	..	— ·01	— ·01	— ·01
Grand Total ..	10·23	13·50	17·70	21·99

Revenue.

99. Under this head is shown the revenue from hydro-electric schemes which are in operation.

100. *Pykara hydro-electric scheme with Trichinopoly and Negapatam extensions.*—The latest actuals indicate a considerable increase in revenue from the sale of power generated at Pykara owing to the expansion of the system and the supply of power to new licensees in Trichinopoly and Karur and additional mills in Coimbatore. 47

101. *Virudunagar, Dindigul and Palni electric supply schemes.*—The decrease in the revised estimate for 1935–1936 is due to load not having materialized to the extent anticipated in the budget. 47

102. *Theni electric supply scheme.*—The budget estimate for 1936–1937 takes credit for the receipts from the scheme for the supply of power to Theni, Periyakulam and Bodinayakanur which is expected to be in operation next year. 47

103. *Miscellaneous.*—The increase in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is due to credit to this head of the interest charges on advances for electrical appliances to power consumers, which were previously taken as reduction of expenditure under the head 'Suspense' under XXX A—Hydro-electric schemes—Working expenses. The revised estimate for the current year also provides for the write-back of the interest charges relating to 1933–1934 and 1934–1935. 46

47

XXXII. Transfers from Famine Relief Fund.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Transfers from Famine Relief Fund		2·40	19·56	1·95

Revenue.

104. Under rule 29 and Schedule IV of the Devolution Rules, the Madras Government are required to establish and maintain out of Provincial revenues a Famine Relief Fund and to make provision in the budget of 3·00 every year for expenditure upon the relief of famine. The annual assignment may not be expended save upon the relief of famine, any portion which is not so spent being transferred to the Famine Relief Fund. When the accumulated total of the fund is not less than 40·00 the provision of the annual assignment may be suspended temporarily, and the excess may be utilized to meet expenditure on protective irrigation works or other works for the prevention of famine, for advances to cultivators through the Provincial Loan Account, for repayment of advances from the Provincial Loans Fund or to meet irrecoverable balances of advances
47 to cultivators when such advances have been made from the Provincial Loan Account. The amount so withdrawn from the Famine Relief Fund for expenditure on protective irrigation works or on relief measures is credited to the present head, the expenditure being included in the appropriate demands concerned.

The increase in the revised estimate for 1935–1936 is due to credit being taken for a larger withdrawal from the Fund for expenditure on measures for the relief of famine or distress and on the Thippayapalam reservoir project, a protective irrigation work in the Kurnool district, and for grants to local bodies for water-supply and road works undertaken to relieve distress. The budget estimate for 1936–1937 takes credit for the withdrawal of 1·95 for expenditure on measures for the relief of famine or distress and on the Thippayapalam reservoir project.

48

XXXIII. Receipts in aid of superannuation.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Contributions for pensions and gratuities ..	2·10	1·93	1·96	2·03
Miscellaneous (including receipts in England) ..	·14	·16	·13	·13
Total ..	2·24	2·09	2·09	2·16
Deduct—Refunds	— ·08	— ·01	— ·14	— ·01
Grand Total ..	2·16	2·08	1·95	2·15

Revenue.

48 105. *Contributions for pensions and gratuities.*—The receipts under this head consist mainly of pensionary contributions on account of officers jointly employed in the administration of Central and Provincial subjects, officers lent to other Governments or transferred on foreign service, and officers employed by Government on behalf of local bodies and private persons subject to the recovery of the cost either in full or in part. The receipts showed a continual fall for a number of years ending with 1935–1936 mainly on account of a gradual reduction in the number of local board servants on whose behalf pensionary contributions were being levied under article 802, Civil Service Regulations, owing to the substitution by local bodies of provident fund for pension for new employees. This fall has, however, been checked to a small extent recently by the appointment of a number of Government servants as commissioners of municipalities. The increase in the budget estimate for next year is also partly due to the proposed recovery of pensionary contribution from the Government of India on behalf of the staff employed in connection with the administration of Sugar and Matches (Excise Duty) Acts.

48 106. *Miscellaneous.*—This head takes credit for the payment by the Cochin Port Fund and the Cochin Landing and Shipping Fund of the annual bonus on account of their employees who are subscribers to the Contributory Provident Fund (Madras), and for recoveries of overpayments, if any, made to pensioners in previous years.

48 107. *Deduct—Refunds.*—The revised estimate for 1935–1936 provides for a refund of ·14 to the Government of Iraq, being the excess contribution paid by that Government in previous years.

Reference to pages in the Civil Budget Estimates.

XXXIV. Stationery and Printing. 49

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Stationery receipts	·25	·26	·28	·38
Sale of gazettes and other publications	·83	1·06	·80	·79
Other press receipts (including receipts in England).	3·27	3·38	2·90	3·01
Total ..	**4·35**	**4·70**	**3·98**	**4·18**
Deduct—Refunds	— ·02	— ·01	— ·01	— ·01
Grand Total ..	**4·33**	**4·69**	**3·97**	**4·17**

Revenue.

108. *Stationery receipts.*—Recovery of the cost of stationery supplied to commercial departments and local bodies is credited to this head. The budget estimate for 1936–1937 takes credit for the recovery from the Orissa Government of the cost of supplies during next year in respect of areas to be transferred to the new Orissa Province. 49

109. *Sale of gazettes and other publications.*—This head includes the sale-proceeds of copies of the Fort St. George and district gazettes, Indian law reports and other publications stocked at the Government Press and departmental publications sold by the High Court. The decrease in the revised estimate for 1935–1936 is due to reduction in subscribers for gazettes on account of the abolition of taluk boards. The budget estimate for 1936–1937 excludes the receipts from areas to be transferred to the Orissa Province. 49

110. *Other press receipts.*—The receipts under this head comprise recoveries on account of the supply of forms, publication of notifications and advertisements and printing and binding work at Government Presses on behalf of local and private bodies, the value of types manufactured for renewals and replacements the cost of which is debitable to the depreciation fund and sale-proceeds of saleable forms including service registers, unserviceable plant, machinery and other articles. The decrease in the revised estimate for 1935–1936 is due mainly to smaller recoveries from local bodies on account of printing for local board elections. The budget estimate for 1936–1937 takes credit for recoveries from the Orissa Government of the cost of printing and supply of forms and of printing at the Madras Government Press electoral rolls in Telugu, in respect of areas to be transferred to the Orissa Province. 49

XXXV. Miscellaneous. 50

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Unclaimed deposits	4·16	4·45	4·30	4·22
Fees for Government audit	·58	·44	·50	·52
Contributions	·35	·31	·32	·30
Rents	·10	·09	·10	·03
Sale of land and houses	·02	·02	·02	·02
Sale of old stores and materials ..	·04	·04	·05	·04
Treasure-trove	·04	·01	·02	·02
Other fees, fines and forfeitures ..	3·76	3·74	3·66	3·56
Recoveries of overpayments	·35	·35	·32	·32
Collection of payments for services rendered	1·18	·97	1·26	1·17
Miscellaneous	1·18	1·30	1·24	1·35
Total ..	**11·76**	**11·72**	**11·79**	**11·55**
Deduct—Refunds ..	— 2·29	— 2·50	— 2·40	— 2·38
Grand Total ..	**9·47**	**9·22**	**9·39**	**9·17**

Revenue.

111. *Unclaimed deposits.*—Revenue deposits and civil and criminal court deposits which remain unclaimed for a prescribed period are credited to Government under this head. The budget estimate for 1936–1937 excludes the receipts from areas proposed to be transferred to the new Orissa Province.

50 112. *Fees for Government audit.*—The receipts consist of fees for the audit by the Examiner of Local Fund Accounts of the accounts of official receivers, wards' estates, marine funds, Hindu Religious Endowments Board, Raja's chatrams, Tanjore district, municipal electric schemes and of those of private bodies which are eligible for Government grants. The budget estimate for 1936–1937 takes credit for the recovery of fees from the Ramnad Estate which has come under the Court of Wards.

50 113. *Contributions.*—Recoveries from wards' estates on account of the Court of Wards establishments in the offices of the Board of Revenue and Collectors, and the contribution from the Tanjore district board for the improvement of the pay of the chatram and other village establishments are credited to this head.

50 114. *Rents.*—Rents recovered from revenue subordinates occupying Government quarters in the Agency tracts form the chief item of receipts under this head. The budget estimate for 1936–1937 excludes the receipts from the areas to be transferred to the new Orissa Province.

50 115. *Other fees, fines and forfeitures.*—Fees for stamping weights and measures and cattle-pound receipts are the main items credited to this head. The decrease in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 occurs under cattle-pound receipts. The budget estimate, 1936–1937, excludes also the receipts from the areas to be transferred to the new Orissa Province.

50 116. *Recoveries of overpayments.*—This head includes recoveries of overpayments debited in previous years to 22. General Administration for which there is no corresponding receipt head and to 47. Miscellaneous.

50 117. *Collection of payments for services rendered.*—This head comprises fees for indicating boundaries, recoveries of charges for special surveys and for acquisition of land on behalf of local bodies, recoveries of leave and other contributions from foreign employers, recovery from the Coorg Government of arrears of leave salary of officers of the Madras Government who were in service under that Government and similar items, which are of a fluctuating character. The estimates also take credit for the recovery from non-union Panchayats of election expenses which were hitherto taken as reduction of expenditure under 22. General Administration but which are shown as receipts under this head with effect from the current year.

50 118. *Miscellaneous.*—Recoveries on account of law charges and receipts from the coir monopoly in the Laccadive and Amindivi islands are the main items of revenue under this head. The decrease in the revised estimate for 1935–1936 occurs mainly under coir receipts due to the smaller quantity for sale. The budget estimate for 1936–1937 provides for larger receipts under coir due to a larger quantity expected to be available for sale next year, but excludes the receipts from the areas to be transferred to the new Orissa Province.

50 119. *Deduct—Refunds.*—This head provides mainly for refunds of lapsed deposits credited to Government under the minor head unclaimed deposits and subsequently claimed, and of excess recoveries of election expenses from local bodies. The budget estimate for 1936-1937 excludes the refunds in respect of areas to be transferred to the new Orissa Province.

Reference to pages in the Civil Budget Estimates.

EXPENDITURE—DEMANDS FOR GRANTS.

Demand I—Land Revenue—Reserved. 53–63

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
5. Land Revenue—				
Charges of administration	·65	·54	·60	·55
Survey and settlement	14·38	13·46	13·85	12·81
Land records	1·97	1·71	1·85	1·33
Assignments and compensations ..	2·66	2·48	3·00	3·09
Expenditure in England—Stores ..	·05	·02	·01	·02
Total ..	**19·71**	**18·21**	**19·31**	**17·80**

Expenditure.

120. *Charges of administration.*—The increase in the revised estimate for 1935–1936 is due to the employment, found necessary in the course of the year, of additional temporary deputy surveyors, draughtsmen and chainmen in some districts. The budget estimate for 1936–1937 provides for normal requirements. 56

121. *Survey and settlement.*—The increase in the revised estimate for 1935–1936 is mainly due to increased expenditure not contemplated in the budget on boundary pillars and hired labour in certain localities in the Nellore, Tanjore, Madura, Coimbatore, Kistna and Tinnevelly districts, and to the employment of additional staff for work connected with the revision of wet ayacut in the Kistna Western delta. The increase is partly counterbalanced by savings due to the abolition of certain temporary posts in the survey parties. The proposed adoption of the simplified procedure of resettlement in all tracts which are due for resettlement in 1936–1937 and the recent change in the policy of Government regarding future resettlements account mainly for the decrease in the budget estimate for 1936–1937. 56–61

122. *Land records.*—The expenditure under this head relates to the maintenance of surveys of estates and local bodies. The increase in the revised estimate for the current year is due chiefly to the employment of additional staff for the completion of record-of-rights operations in the areas to be transferred to the Orissa Province. The budget estimate for next year provides for the record-of-rights work in the Cauvery-Mettur project area and in the areas of the Ganjam and Vizagapatam districts which will remain in the Madras Province. 61–62

123. *Assignments and compensations.*—This minor head exhibits the charges relating to inamdars and other grantees, pensions in lieu of resumed lands, allowances to excluded proprietors, payments to municipalities of the excess of ground-rent over the agricultural assessment of land situated within municipal limits, assignments of land revenue to distinguished soldiers and civilians and their dependents, assignments to local bodies of fishery rents collected on their behalf, and payments to local boards of collections of tree tax. The increase in the estimates occurs mainly under assignments to local bodies of tree tax and fishery rents. 63

Demand II—Excise—Transferred. 64–74

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
6. Excise—				
Superintendence	2·89	2·90	2·90	2·87
District executive establishments	21·50	22·13	21·57	22·11
Distilleries	·89	·83	·82	·79
Compensations	·92	1·43	1·41	1·42
Cost of opium supplied to the Excise department	5·50	6·99	6·67	5·38
Expenditure in England—Stores	·03	·02	·01	·02
Total—Demand II ..	**31·73**	**34·30**	**33·38**	**32·59**

Expenditure. 67–70

124. *Superintendence.*—The decrease in the budget estimate for 1936–1937 is due mainly to the lower pay drawn by the present Secretary to the Commissioner of Excise. Provision has been made for the pay and allowances of the staff for the administration of

the Sugar and Matches (Excise Duty) Acts by the Provincial Excise department, the recoveries from the Government of India on this account being adjusted in abatement of expenditure, except the portions representing leave and pensionary contributions which

23 and 48 will be credited as receipts under VI. Excise and XXXIII. Receipts in aid of superannuation, respectively.

71–72 125. *District executive establishments.*—The decrease in the revised estimate for 1935–1936 is due to savings consequent on the retirement of senior officers and the application of revised scales of pay to promotees and new entrants and less expenditure than anticipated on the renewal of uniforms. The budget estimate for 1936–1937 excludes the expenditure in the areas proposed to be transferred to the new Orissa Province, but provides for the renewal of uniforms on a larger scale, enhancement of the fixed travelling allowances of the executive staff and rewards for better control of illicit distillation and reconstitution of the Excise Intelligence Bureau for checking smuggling in opium, ganja and cocaine.

73 126. *Distilleries.*—The budget estimate for 1936–1937 excludes the expenditure in the areas to be transferred to the new Orissa Province.

74 127. *Compensations.*—The items included under this head are (1) compensation to the French Government on account of the arrack farm in the Frenchpetta at Masulipatam and rebate of the duty on opium and ganja supplied to that Government, (2) compensations to the Banganapalle and Sandur States for the suppression of ganja cultivation and to the Banganapalle State for the administration by the Provincial Excise department of the State's opium and excise revenues, (3) compensations to other Governments and Indian States equivalent to the duty collected on spirituous medicinal preparations originally imported into the Madras Presidency from, and on locally made foreign liquor exported to, the above places which were previously taken as abatement of

21 receipts under VI. Excise but which are, with effect from the current year, shown as expenditure under the present head and (4) compensation to the Madras Corporation for withholding liquor traffic. There has been a decline in the abkari revenue from Banganapalle which is expected to continue next year. Variations are also anticipated in the amounts payable to other States and Governments.

66 128. *Cost of opium supplied to the Excise department.*—The decrease in the revised estimate for 1935–1936 is due to smaller indents for opium consequent on the reduced demand from Indian States and the fall in consumption in this province. The budget estimate for 1936–1937 excludes the expenditure on account of the Orissa tracts and allows for the reduction in the cost from Rs. 20–3–0 to Rs. 18–15–0 per seer from the 1st April 1936.

74 129. *Expenditure in England—Stores.*—The decrease in the revised estimate for 1935–1936 is due to a reduction in prices. The budget estimate for 1936–1937 provides for the purchase of articles required for next year for the Excise Commissioner's laboratory.

75–78

Demand III—Stamps—Reserved.

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
7. Stamps—				
Non-judicial—				
Charges for the sale of stamps ..	3·20	3·13	3·10	3·04
Cost of stamps supplied from Central Stores	·71	·40	·68	·65
Total—Non-judicial ..	**3·91**	**3·53**	**3·78**	**3·69**
Judicial—				
Charges for the sale of stamps ..	1·14	1·18	1·11	1·09
Cost of stamps supplied from Central Stores	·82	·74	·78	·73
Total—Judicial ..	**1·96**	**1·92**	**1·89**	**1·82**
General—				
Superintendence	·24	·22	·23	·23
Total—Demand III ..	**6·11**	**5·67**	**5·90**	**5·74**

Expenditure.

130. *Charges for the sale of stamps—Non-judicial and judicial.*—The charges represent discount on the sale of stamps paid to vendors and the pay of salaried vendors in the Presidency town. The decrease in the revised estimate for 1935–1936 is due to the fall in the sale of stamps. The budget estimate for 1936–1937 excludes the expenditure in the areas to be transferred to the Orissa Province. 77

131. *Cost of stamps supplied from Central Stores—Non-judicial and judicial.*—The charges represent the cost of paper and manufacturing charges at the Government of India Security Printing Press, Nasik, for the stamps required for the use of this Government. The revised estimate for 1935–1936 and the budget estimate for 1936–1937 are based on the actual expenditure incurred in 1934–1935 and allow for a reduction in the manufacturing cost from October 1935, as also the exclusion of the expenditure on account of the Orissa tracts in 1936–1937. 75

132. *Superintendence.*—The establishments of the Stationery and Stamp offices are placed on a single list and the total cost is distributed between the heads 7. Stamps and 46. Stationery and Printing in the ratio of 1 : 3. 78

Demand IV—Forest—Reserved. 79–94

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
8. Forest—				
General direction	1·08	1·11	1·11	1·12
Conservancy, maintenance and regeneration.	8·92	11·13	11·02	10·57
Establishments	24·69	25·09	24·51	23·69
Expenditure in England—Stores ..	..	..	..	0·08
Total ..	34·69	37·33	36·64	35·46
8-A. Forest Capital outlay charged to Revenue.	2·76	2·71	2·77	2·98
Total—Demand IV ..	37·45	40·04	39·41	38·44

Expenditure.

133. A distinction is made in the Forest department between 'Revenue' and 'Capital' expenditure. The following expenditure is treated as 'Capital':—

(1) Initial outlay for the purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights, expenditure on forest settlements and demarcation, on compiling working plans, on regular forest surveys carried out by professional agency, and initial expenditure on the creation of new plantations, but not expenditure incurred on replacement of a forest crop, natural or artificial.

(2) The cost of first construction and equipment and of first supply of all appliances and appurtenances necessary for working the forests, such as construction of communications and buildings and purchase of livestock, stores, tools and plant.

'Revenue' expenditure includes working expenses incurred on the production of revenue and on its realization and all charges necessary for the maintenance of forests. Details of such expenditure are—

(*a*) The cost of tending operations, e.g., thinnings, improvement fellings, cleaning, creeper cutting and stubbing out kana grass.

(*b*) The cost of all measures for inducing and aiding natural reproduction, such as clearing undergrowth, collecting and burning the debris of fellings, hoeing the soil prior to the seed fall, artificial filling of gaps to supplement natural reproduction and reopening trenches in order to stimulate the production of root-suckers.

(*c*) The cost of protection of forests from fire, from unauthorized grazing, from unauthorized fellings, from insects and from fungoid attacks.

(*d*) The cost of renewal or replacement of communications, bridges, buildings, factories, livestock, stores and tools and plant rendered necessary by ordinary wear and tear or depreciation or natural death.

(*e*) The cost of maintaining all Government forests including expenditure on replacement of a forest crop, natural or artificial.

8. *Forest.*

79–81 and 84–91 134. All 'Revenue' expenditure is shown under this head.

80, 85–86 135. *Conservancy, maintenance and regeneration.*—The decrease in the revised estimate for 1935–1936 is due chiefly to smaller expenditure in carting timber to forest depots for sale owing to the yield of timber in some of the ranges in Wynaad being less than anticipated and to the extension of the contract system of working coupes in Upper Godavari. The decrease is partly counterbalanced by the provision made for the extraction of a larger quantity of sandalwood and minor forest produce than was anticipated in the budget and for special repairs to some of the buildings in the Bellary and Ootacamund circles.

The further decrease in the budget estimate for 1936–1937 is mainly due to the exclusion of expenditure in the areas to be transferred to the new Orissa Province.

81, 87–91 136. *Establishments.*—The deputation of a Deputy Conservator to the Andamans, another to the Forest Research Institute, Dehra Dun, and the absence on leave out of India of a larger number of officers than anticipated mainly account for the decrease in the revised estimate for 1935–1936.

The budget estimate for 1936–1937 excludes expenditure relating to the areas to be transferred to the new Orissa Province, but provides for accruing increments.

81 137. *Expenditure in England—Stores.*—The budget estimate for 1936–1937 provides for the purchase of tram lines for the further exploitation of the casurina plantations in the Sriharikota range in the Nellore division.

Capital expenditure.

138. Expenditure of a capital nature which it is proposed to finance from current revenues is budgeted for within the revenue section 8-A. Forest Capital outlay charged to Revenue.

81–82, 92–94 139. *8-A. Forest Capital outlay charged to Revenue.*—The budget estimate for 1936–1937 includes, in addition to normal expenditure, provision for the completion of the Ayyaswamimudi ghat road commenced in the current year for the transport of timber extracted from the upper half of the Tekkadi leased forests in the South Coimbatore division.

95–99 Demand V—Registration—Transferred.

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
9. Registration—				
Superintendence	·69	·71	·75	·73
District charges	28·58	28·78	29·18	28·75
Expenditure in England—Stores ..	·09	·11	·11	·11
Total ..	**29·36**	**29·60**	**30·04**	**29·59**
Deduct—Portion of charges to be borne by the Central Government for work done in connexion with registration of Joint-Stock Companies.	— ·12	— ·12	— ·12	— ·12
Grand Total ..	**29·24**	**29·48**	**29·92**	**29·47**

Expenditure.

97–99 140. The charges of the Inspector-General of Registration, his office staff and contingent expenditure are shown under the minor head Superintendence, while under the minor head District charges are included the pay and allowances of district and sub-registrars, their establishments and contingencies. The increase in the revised estimate for 1935–1936 under Superintendence is due to the appointment of a special officer for a period of six

Reference to pages in the Civil Budget Estimates.

months to enquire into the work and conduct of certain sub-registrars. The increase in the revised estimate for 1935–1936 under District charges is due mainly to the promotion of certain sub-registrars from the second to the first grade with retrospective effect. The budget estimate for 1936–1937 includes a provision of ·06 for the appointment of temporary clerks in offices where work is heavy, but excludes the expenditure in areas to be transferred to the Orissa Province.

Demand VI—Irrigation (excluding Cauvery-Mettur Project)—Reserved. 100–110

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.	
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.					
15. Irrigation—Other revenue expenditure financed from ordinary revenues—					
Minor irrigation	14·63	14·15	13·18	13·74	101
Public Works department ..	25·78	23·95	23·91	23·19	101–103
	40·41	**38·10**	**37·09**	**36·93**	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.					
XIII. Irrigation, navigation, embankment and drainage works—Working expenses	37·24	35·95	36·15	32·07	104
16. Construction of irrigation, navigation, embankment and drainage works—					105–106
Financed from Famine Relief grants	..	·61	·72	·76	
Financed from ordinary revenues.	2·63	2·35	1·93	2·00	
	2·63	**2·96**	**2·65**	**2·76**	
55. Construction of irrigation, navigation, embankment and drainage works—Other works	14·62	31·06	29·66	33·80	107–108
Total—Demand VI ..	**94·90**	**108·07**	**105·55**	**105·56**	

Expenditure.

141. This demand comprises expenditure on irrigation, navigation, embankment and drainage works other than the Cauvery-Mettur project, and on special establishments and tools and plant solely employed for such works. Expenditure on the general establishments and ordinary tools and plant in the Public Works department is debited in the first instance to the head 41. Civil Works—Transferred—Establishment and Tools and Plant and subsequently allocated *pro rata* among the various heads of account with reference to the outlay on works relating to each head. The whole of this expenditure is included in Demand XXX. Civil Works—Establishment and Tools and Plant—Transferred, and no portion of it is included in the present demand.

142. Irrigation works, including navigation, embankment and drainage works, are classified under two major divisions, namely :—

(i) Works for which capital and revenue accounts are kept, subdivided into productive and unproductive works, and

(ii) Works for which neither capital nor revenue accounts are kept.

The first category comprises works for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, and the second includes works for which the maintenance of such accounts is impossible or unnecessary, either because they produce little or no revenue or because, owing to their restricted size, it is not worthwhile examining the returns paid by each individual work. Ordinarily, capital and revenue accounts are kept for works costing over ·50 each.

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

143. The charges, including capital expenditure, are shown under the major head 15. Irrigation—Other revenue expenditure financed from ordinary revenues. The expenditure on account of minor irrigation works in charge of the Revenue department is also shown under this head.

101 144. *15. Irrigation—Other revenue expenditure financed from ordinary revenues—Minor Irrigation.*—The decrease in the estimates occurs under maintenance and repairs. The execution of the capital programme of improvements has presumably resulted in lower expenditure on ordinary maintenance in the current year. The budget estimate for 1936–1937 excludes the expenditure in the areas to be transferred to Orissa, but anticipates larger expenditure than in the current year on the works in this Province.

101–103 145. *Public Works department.*—The budget estimate for 1936–1937 excludes the expenditure relating to the Orissa tracts and on the investigation of the Lower Bhavani project and anticipates smaller expenditure on ordinary maintenance and repairs owing to the absence of special items of repairs or protective works.

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

146. 'Capital' bears all charges for the first construction and equipment of a project, charges for maintenance of sections not opened for working, and charges for subsequent additions and improvements. When the construction estimate of a project is closed, the expenditure on works of extensions and improvements will be treated as capital only when the estimates exceed ·01 and are—

(1) for works which are in themselves directly remunerative, such as new distributaries, or works for increasing the canal discharge, or

(2) for works which are necessary for the full development of the project, but which are not in themselves directly remunerative.

In the case of renewals and replacements of existing works, if the cost really represents an increase in the capital value of the project and exceeds the cost of the original work by ·01, the excess over the original cost is debited to Capital.

Working expenses include—

(1) repair and maintenance charges,

(2) the cost of extensions and improvements to works which are neither remunerative in themselves nor considered necessary for the development of the project and to other works the estimates for which do not exceed ·01, and

(3) the cost of renewals and replacements of existing works, except to the extent to which it is debitable to Capital.

104 147. *XIII. Irrigation, navigation, embankment and drainage works for which Capital accounts are kept—Working expenses.*—The increase in the revised estimate for 1935–1936 is due mainly to the debit to this head of expenditure on certain works relating to the Grand Anicut canal for which provision was made under 55. Cauvery-Mettur project. The decrease in the budget estimate for 1936–1937 is due mainly to anticipated smaller outlay on maintenance and repairs, exclusion of the provision for the purchase of a self-propelling dredger for the Godavari river made in the current year's budget and of provision for the Orissa tracts. The budget for next year includes provision for some new works, viz., improvements to the Palayamparuvu channel in the Periyar system, extension of the left flood bank of Tambraparni river from the junction of Kaliavur tank-bund to the Ottapidaram road, improvements to the drainage of Tirurameswaram, etc., lands in the Mannargudi taluk, Cauvery Delta system, and construction of inlets and outlets between Kesarapalli and Enikepad aqueducts, Kistna Delta system.

Reference to pages in the Civil Budget Estimates.

Capital expenditure.

148. Capital expenditure may be incurred on—

(*a*) new productive projects, e.g., the Kattalai scheme,

(*b*) works connected with existing productive systems,

(*c*) new unproductive projects, and

(*d*) works connected with existing unproductive systems.

Capital expenditure on (*a*) and (*b*) may be met from loan funds; but where the works connected with the existing productive systems are not by themselves remunerative, they are not ordinarily financed from borrowed money as they will not give an adequate return from which to meet the interest. Expenditure on such works is therefore met from current revenues.

Expenditure which may be met from borrowings can be advanced from revenues and recouped in a subsequent year, if necessary, from borrowings.

Capital expenditure on (*c*) and (*d*) should be met from ordinary revenues, but where the work is of a protective nature, the expenditure on the work may be met from the Famine Relief Fund, when the balance to the credit of the fund exceeds 40 lakhs.

Such of the capital outlay on works as is decided to be met from Famine Relief grants or from ordinary revenues is shown under the head 16. Construction of irrigation, navigation, embankment and drainage works—

I. Financed from Famine Relief grants,

II. Financed from ordinary revenues,

and all other capital expenditure is recorded under the major head 55. Construction of irrigation, navigation, embankment and drainage works.

Details of major works for which provision has been made in the budget estimate for 1936–1937 will be found on pages 30–36 of the Detailed Irrigation Budget (Appendix E to the Civil Budget Estimates).

149. *16. Construction of irrigation, navigation, embankment and drainage works—Financed from Famine Relief grants.*—The provision made in the estimates for 1935–1936 and 1936–1937 is for the Thippayapalam project, the expenditure on which in previous years was met from ordinary revenues. The increase in the revised estimate for 1935–1936 is due to two additional works connected with the project but not provided for in the budget. The budget estimate for 1936–1937 provides for the restoration of the bund which breached during the rains of August 1935. 105–106

150. *Financed from Ordinary Revenues.*—Slow progress on the work of excavating the Girisola channel in the Ganjam district, smaller outlay on the Basavanna channel improvement scheme due to the reclassification under XIII—Working expenses of certain items of work, and the completion during the current year of several works with savings in the estimates, account mainly for the decrease in the revised estimate for 1935–1936. 105–106

The budget estimate for 1936–1937 includes provision for three new major works, viz., excavating a separate supply channel to Damal tank, Chingleput district, acquisition of land for field channels in the Toludur project area for the development of irrigation and excavating a straight cut for the Kollimerla drain.

151. *55. Construction of irrigation, navigation, embankment and drainage works.*—The decrease in the revised estimate for 1935–1936 is due mainly to the late commencement of the comprehensive scheme of improvements to minor irrigation works, and to slow progress on certain works in the Godavari and Kistna deltas. The decrease is partly counterbalanced by increased outlay on the Kattalai scheme and by an increase in the rate of supervision charges relating to the comprehensive scheme of improvements to minor irrigation works. 107–108

The budget estimate for 1936–1937 anticipates larger expenditure on the programme of improvements to minor irrigation works and includes provision for a new major work, namely, the excavation of the Appapuram channel in the Guntur district.

Reference to pages in the Civil Budget Estimates.

111-115

Demand VII—Irrigation—Cauvery-Mettur Project—Reserved.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget, estimate, 1936–1937.
55. Construction of irrigation, navigation, embankment and drainage works—Cauvery-Mettur project.	14·12	4·75	— ·67	1·52

Expenditure.

152. The following statement shows separately for headworks and canals the amount of estimate, the expenditure to end of 1934–1935, and the estimated expenditure in 1935–1936 and 1936–1937 :—

——	Amount of estimate.	Accounts to end of 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
HEADWORKS.					
Works—					
Land	30·10	36·28	..	..	..
Other works	341·90	325·84	2·07	2·21	1·20
Special tools and plant ..	85·00	85·19	..	..	..
Receipts by sale of special tools and plant ..	— 9·00	— 3·29	— 2·40	— 2·00	— ·50
	448·00	438·02	— 0·33	0·21	0·70
Establishment	37·25	32·17	— 0·01	0·36	0·41
Tools and plant	2·00	2·00	..	..	..
Suspense	0·75	3·88	— 3·85	— 2·30	— 1·00
Deduct—Recoveries on capital account	— 8·00	— 10·18	..	— 6·25	— 0·50
Deduct—English cost of stores.	..	— 51·74	..	..	..
Total—Headworks ..	**480·00**	**414·15**	**— 4·19**	**— 7·98**	**— 0·39**
CANALS.					
Works—					
Land	46·23	42·94	0·57	0·58	0·07
Other works	108·32	104·58	6·32	4·93	1·37
Special tools and plant ..	12·50	12·21	0·03	0·03	0·02
Receipts by sale of special tools and plant ..	— 1·50	— 1·97	— 0·05	— 0·05	— 0·06
	165·55	157·76	6·87	5·49	1·40
Establishment	21·50	21·32	2·05	1·87	0·56
Tools and plant	1·00	0·97	0·01	0·01	..
Suspense	0·15	0·02	0·02	..	— 0·03
Deduct—Recoveries on capital account	— 0·50	— 1·32	— 0·01	— 0·06	— 0·02
Deduct—English cost of stores.	..	— 0·16	..	..	..
Total—Canals ..	**187·70**	**178·59**	**8·94**	**7·31**	**1·91**
Loss or gain by exchange—Stores, etc.	..	·10	..	..	..
Expenditure in England—Stores, etc.	..	53·29	..	..	..
Grand Total ..	*** 667·70**	**646·13**	**4·75**	**— 0·67**	**1·52**

* Including indirect charges amounting to 11·30, the total estimate is 679·00.

Reference to pages in the Civil Budget Estimates.

Headworks.

153. *Works—Other works.*—The increase in the revised estimate for 1935–1936 represents the provision made for improvements to the low level channel and for certain urgent masonry works required for the surplus sluices. The provision in the budget estimate for 1936–1937 is chiefly for effecting improvements to the low level channel and for constructing protective works to the surplus course. 111

154. *Receipts by sale of special tools and plant.*—The decrease is due to some of the surplus tools and plant having been reserved for the Lower Bhavani project instead of being sold. 111

155. *Establishment.*—The debit to the project of the leave salaries of officers who served in the project and of a portion of the establishment and tools and plant charges of the Salem division for work done for the project accounts for the increase in the revised estimate for 1935–1936. The budget estimate for 1936–1937 provides for establishment and tools and plant charges leviable on works executed by the Salem division. 112

156. *Suspense.*—This minor head exhibits the net debit or credit in the stock and other suspense accounts of the Cauvery-Mettur project. 113

157. *Deduct—Recoveries on capital account.*—The revised estimate for 1935–1936 takes credit for a portion of the cost of the surplus sluice bridge and the bridge across the Cauvery below the Mettur dam written back to 41. Civil Works and for the cost of the workshops at Mettur handed over to the Electricity department for purposes of the Mettur hydro-electric project. 113

Canals.

158. *Land.*—The budget estimate for 1936–1937 provides for the leave salaries of the land acquisition establishment. 113

159. *Other works.*—The decrease in the revised estimate for 1935–1936 is chiefly due to savings on account of low tender rates, reduced cost of cement and also to the classification of a number of works in the Grand Anicut canal division under XIII. Irrigation—Working expenses. The provision in the budget estimate for 1936–1937 is mostly for the completion of incomplete works on hand. 113

160. *Establishment.*—The decrease in the revised estimate for 1935–1936 occurs chiefly under contingencies due to the transfer of debit of the cost of printing block maps to XIII. Irrigation—Working expenses partly offset by an increase in the leave salaries debitable to the project. The estimate for 1936–1937 provides for the continuance of No. II Canals division for four months and of the special division for one month and for the debit to the project of leave salaries of officers who have served in the project. 113–114

161. A report by the Chief Engineer for Irrigation on the progress made during the calendar year 1935, and on the progress expected to be made in the three months January to March 1936, and in the year 1936–1937 is printed below :—

REPORT BY THE CHIEF ENGINEER FOR IRRIGATION.

CAUVERY-METTUR PROJECT.

A. Calendar year 1935.

The Public Works Department workshops at Mettur were closed and handed over to the Electrical department in April 1935 for their use.

To avoid unnecessary delay and to facilitate prompt disposal of the surplus plant by sale, a subdivision, with necessary establishment was sanctioned for a period of six months from the 1st April 1935, in the first instance, and this has since been extended to the end of April 1936. This subdivision, besides attending to the sale of plant, is also entrusted with other works, such as maintenance of camps and buildings, maintenance of water-works and drainage systems, conservancy and other public health operations and also the construction of the Thoppur-Mecheri road.

The Mettur dam.—Despite weak southwest monsoons in two successive years, the Mettur dam has enabled irrigation to be carried on in the delta with few interruptions. During last year the reservoir did not receive sufficient water to fill it, but the demands for irrigation were fairly satisfactorily met.

Observations of leakage through the dam show that the leakage, which was never appreciable, is steadily getting still further reduced. The electrically operated sluices have worked satisfactorily.

Early in 1935, the work of raising of the channel banks below the bridge, for a discharge of 30,000 cusecs, was taken up and practically completed. When the channel was closed, some scours were noticed below the bridge floor. These have been filled up and a masonry apron built for a width of about 18 feet below the piers.

Water was let down the channel on the 12th June 1935. Due to a low lake level on account of the failure of the north-east monsoon of last year and a belated south-west monsoon this year, the low level channel had to be kept open for passing all the demand of the delta from the 14th July. Owing to the very high velocity of the water emerging from the sluices and the peculiar shape of the channel, the revetment on the right side of the channel collapsed in five places on four occasions necessitating the closing down of the channel for a period of 36 to 48 hours each time for carrying out emergent repairs. This caused occasional dislocation of the water-supply to the delta till about the 29th July 1935, after which the full supply was sent down regularly.

The lake started with a level of 50·00 on the 12th June and fell to 28·50 by the end of the month and to 21·90 on the 5th July, after which the level rose to 68·00 by the end of July, the floods being much below the normal. However, the lake unexpectedly rose to 101·65 in September, falling to 91·00 by the middle of October when the first burst of the north-east monsoon brought the lake to 104·65 early in November, the highest level for the year.

Surplus course.—As a result of the last year's surplussing, very small though it was, it was found that some deep scours had formed opposite the 9th, 10th, 11th and 12th vents of the surplus sluices and tended to cut back towards the apron, eroding away the soft rock intervening. These scours were causing some anxiety, as the curtain wall at the foot of the rear apron was not founded on hard rock for a length of about 95 feet in this reach. To prevent further cutting back, three masonry walls were built across the scours so as to form water cushions. Water was not, however, let down through these vents this year.

There were mild earthquake shocks locally in October and November 1935 similar to those experienced in 1933 and 1934 during the same part of the year. But the intensity of the shocks that occurred this year was milder than during the previous years.

Cauvery delta system.—Water for the delta was issued from the Stanley reservoir on June 12th. Due to slips in the sides of the channel from the low level sluices of the reservoir, supply had to be curtailed on a few occasions in July and there was in consequence some shortage in the supply to the delta in that month. From the 1st of August a steady supply was maintained. There was some delay in transplantation owing to the shortage of supply in July.

In November (14th to 16th), there was a moderate cyclone which affected the coastal villages. It did not cause much damage to irrigation works, but crops were damaged in the area affected. There were again very heavy rains all over the delta from December 17th to December 27th. This caused damage to crops in the low lying areas by submerging the standing and almost ripe crops. Except for these two spells of heavy rain, November and first half of December were unusually dry and consequently the irrigation depended entirely on the supply issued from the reservoir. But for such supply from the stored water in the reservoir, there would have been great scarcity of water and consequent widespread failure of crops since the natural flow in the river during this period was very poor.

B. Progress expected to be made in the last three months of 1935-1936.

HEADWORKS (SALEM DIVISION).

Deep Supply sluices.—(*a*) The work of constructing masonry retaining walls above the bridge in the low level channel is expected to be completed and an expenditure of about Rs. 10,000 will be incurred.

(*b*) The work "Extending the piers of the channel bridge" will be commenced in this quarter and about Rs. 5,000 is expected to be spent on this work and on improvements to masonry works below 1st drop. The latter work is now about to be started.

Sales of special tools and plant.—About Rs. 10,000 is expected to be realised during this period by sale of machinery and other miscellaneous articles. There is a keen demand for tramway plant at list prices and above, but orders of Government are awaited to release them for sale. The sale of crusher parts to Messrs. Thomas Ward and Co., has been almost settled but articles may not leave India before April next.

Sales of miscellaneous surplus articles.—About Rs. 8,000 will, it is expected, be realised on sales of other surplus articles.

CANALS.

Grand Anicut canal division.

Cross drainage-works.—The only item worth mentioning is the work "Construction of a bridge at 228/9—10 No. 1061 (a) Trichinopoly-Tanjore railway line." Estimate Rs. 27,508 to be carried out by railway department and a debit to an extent of Rs. 8,000 is expected on account of this work before March 1936.

Bridges.—(*a*) Constructing a "C" class bridge at 9/3965 of K.B. Canal and (*b*) Constructing a foot-bridge at 2/8260 of K.B. Canal.

These are the works in progress and will be completed before March 1936.

Escapes.—Providing surplus arrangements at Mudalaimuthuvari syphon at 10/0 of Grand Anicut canal.

Only a sum of Rs. 200 is set apart to be spent before the end of this year for providing a gangway with R.C. platform for this surplus arrangement. The work will be completed before the 31st March 1936.

Buildings.—Maistries, telephone clerks and lascars' quarters at 10/0, 14/16, 16/0 and 19/25 of Grand Anicut canal are in progress and will be fairly completed before the end of this year leaving a small portion at 14/16 and 19/25 to be finished early next year. The combined section office and store shed at Budalur will also be completed by March 1936.

Vadavar System—Bridges.—The only work "Constructing a foot-bridge at R.D. 13/2240 of V.E. Canal" will be completed before the end of this current official year.

Distributaries, Grand Anicut canal system—Works.—The following are the main works that will be completed in these three months with an expenditure of roughly Rs. 2,700.

	RS.
(1) Constructing a 'C' class bridge at R.D. 1/9075 of Vattacheri channel above Kannanar	420
(2) Two Nos. 18″ diameter and R C. pipe culvert under the railway culvert No. 1069	912
and (3) Constructing a syphon at 0/8090 of Krishnapuram channel	1,400
	2,732

Earthwork.—"Excavating a field bothie from sluice at 1/1337 L.B. of Sendangadu channel" is the only item to be done at a cost of roughly Rs. 100.

No. II Division.

1. Excavating Grand Anicut canal—Estimate Rs. 1,68,200 for portion below R.D. 30/60. The execution of the work has been completed.

2. Excavating Anandavallipuram channel.—Work has been completed and final bill paid.

3. Excavating Pannavayal channel—Estimate Rs. 15,606. The work was put on hand only early in January 1936. Work to an extent of Rs. 2,000 is expected to be done before the end of the financial year.

4. Excavation of Grand Anicut extension channel—Estimate Rs. 72,500. Work to an extent of Rs. 6,000 will be done during this quarter bringing the total expenditure for the year to Rs. 34,000.

5. Excavation of Anavayal channel—Estimate Rs. 14,900.

6. Excavation of Ammanichatram channel—Estimate Rs. 14,500.

These two works are in an advanced stage of progress. The balance of work will be done during this quarter and the work completed.

7. Excavating Thiruvappadi channel—Estimate Rs. 16,400. Nearly two-thirds of the work has been done already. During this quarter further work to an extent of Rs. 2,000 will be done.

8. Canal syphon at 31/50—Estimate Rs. 41,000.

9. Canal syphon at 32/24—Estimate Rs. 39,700.

10. Undertunnel at 32/67 of Grand Anicut Canal—Estimate Rs. 20,250.

11. Undertunnel at 33/3050 of Grand Anicut Canal—Estimate Rs. 14,800.

These four works have been completed and water let down.

12. Aqueduct at 34/08 of Grand Anicut canal—Revetments for the guide banks for the river are now in progress. They will be completed during this quarter.

13. Canal syphon at 35/10—Estimate Rs. 31,000. Execution of work completed already.

14. Syphon aqueduct at 1/51 of Grand Anicut extension channel—Estimate Rs. 55,000.

15. Syphon aqueduct at 3/4684 of Grand Anicut extension channel—Estimate Rs. 75,000.

16. Channel syphon at 2/0869—Estimate Rs. 9,600.

In all these three, revetments and other protective works are the only items yet to be done. They will be completed during this quarter.

17. Railway bridge at 2/8182 of Grand Anicut extension channel—Estimate Rs. 20,282. The work is being just started by the Railway company. A debit of Rs. 13,000 is expected this year.

As regards other minor works, the particulars given below will give an indication of the work to be done and progress made so far :—

	Block I.	Block II.	Pannavayal channel.
Length of canal		10 miles	
Do. channels (in miles)	51·25	38·25	8
Number of works—			
Earth work—Minor	15	13	2
Number of masonry works—Minor ..	179	115	34
Number of pipe sluices and works connected with field bothies	221	146	21

An expenditure of Rs. 47,500 is expected to be incurred on these minor works during this quarter. Works in block II will be practically completed by the end of this quarter and in block I about a fourth of the work will be left over for completion next year. Works in Pannavayal channel have been just put on hand and an expenditure of only Rs. 3,000 is expected to be incurred on minor works during this quarter.

Special Division.

Investigation.—Investigation of ayacut on right side of Grand Anicut canal has been completed, but the question of its inclusion in the ayacut is still under consideration of the Collector. They will be included in the ayacut after the Collector accepts the inclusions and sends the necessary correction statements and indexes for preparation of final ayacut registers.

Ayacut hearing.—Ayacut hearing for the area proposed for inclusion under the proposed extension of Maravakadu No. II channel will shortly be held by the special ayacut officers.

Final ayacut registers will be prepared for the areas proposed for inclusion under (1) Extension of the rear channel from R.D. 6/2057 L.B. of K.B. channel and (2) extension of Maravakadu No. II channel, and permits also issued after the preparation of final ayacut registers.

Block maps for these new inclusions will be prepared and sent to the survey office for print. After the prints are received, they will be coloured.

Three sets of typed copies are being prepared from the original manuscript ayacut registers Out of the total of 445,500 lines of ayacut register, 323,710 lines have been typed and the remaining 121,790 lines will be typed during this quarter.

Out of 522 village indexes, 365 have been sent for print and the remaining 157 will be sent during this quarter.

Pipe lists are under preparation for Pudupatnam canal and the channels in blocks I and II and will be completed in this quarter.

Block maps.—Out of 940 sheets, 845 sheets have been coloured and the remaining 95 sheets will be completed in this quarter.

Distributaries.—Progress expected on acquisition of land for channels and field bothies during the remaining three months of the current financial year is noted below.

Grand Anicut canal system.	January to March 1936.
Rear channels	4 miles.
Field bothies	7 miles 6 furlongs.

It is expected that the Collector will complete all land acquisition during the current financial year.

C. Progress expected in the financial year 1936–1937.

Headworks.

Deep supply sluices.—Improvements to the bridge and channel costing about Rs. 30,000 have been provided for to enable uninterrupted supply to be discharged through the low level channel.

Surplus sluices and shutters.—Improvements to the surplus course including provision of additional aprons will be carried out, after observing the behaviour of the surplus course during next floods.

Sales of special tools and plant.—The sale of crusher parts to Messrs. Thomas Ward & Co. will materialize during the year. Sales of other machinery may not bring in much, as most of the saleable motors, etc., have already been sold. If the sale of tramway materials is approved by Government, an additional realization of about Rs. 1 lakh may be expected.

CANALS.

Grand Anicut canal system—Main canals and branches—Cross drainage works.—The major item is " constructing a bridge at 228/9—10, No. 1061 (*a*) Trichinopoly—Tanjore railway line—Estimate Rs. 27,508 against which a debit of Rs. 10,000 is expected from the railway department.

A small sum of Rs. 400 will be spent to complete the work " constructing an under-tunnel at 2/65 of V. B. canal " if it cannot be completed before March 1936.

Buildings.—A sum of Rs. 13,000 has been asked for 1936–37 for quarters for section officers, maistries and telephone clerks in the area below 19/25 of the Grand Anicut canal. The works concerned will be taken up for execution during the year. Quarters for section officer and establishment at Budalur will also be taken up during 1936–37.

Vadavar system—Main Canals and branches—Buildings.—Telephone shed and quarters at Peraiyur and Kuppachikkottai will be taken up.

Distributaries—Grand Anicut canal system—Works.—There is very little to be done yet and the provision in the schedule ' D ' that accompanied the completion report for the project is Rs. 22,900 only of which roughly about Rs. 7,000 may be taken as the cost of works that will be completed before March 1936. Out of the balance of Rs. 15,000 only Rs. 5,600 is budgeted for 1936–37 for bridges, syphons, under-tunnels, and pipe sluices mostly in the area above 19/25 of Grand Anicut canal. Major portion of the debit Rs. 1,900 from the railway department for bridge No. 496-A. Mayavaram-Arantangi line will also be adjusted during 1936–1937.

No. 2 Division.

The excavation of Grand Anicut extension channel, Thiruvappadi channel and Pannavayal channel will be practically the only major works left over for completion in 1936–1937. The first two will be completed by the end of June 1936 and the last by the end of September 1936.

It is expected that by the end of the current financial year all the masonry works except those in Thiruvappadi and Pannavayal channels and a few scattered works in the tail end of Ammanichatram and Grand Anicut extension channels will be completed. An amount of Rs. 1,08,400 has been budgeted for 1936–1937 for the balance of work of which Rs. 49,500 relates to Pannavayal system. The works in Pannavayal system may not be finished in all respects before the end of 1936–1937 but the other works in block I could all be completed by the end of December 1936.

Special Division.

Distributaries.—The only item of work that will have to be attended to in the ensuing financial year is the comparison of proofs of indexes after their receipt from the Superintendent, Government Press, Madras. 365 indexes have already been sent by the end of last month and the remaining 157 indexes will be sent shortly. Against the total of 522 indexes, the Superintendent, Government Press, reports that only proofs of 80 indexes will be sent for approval during the current year. He may send the remaining 442 proofs in July 1936 or so. As the Special division will be closed by the 31st March 1936 this work of comparing proofs of indexes will have to be taken up by the Grand Anicut Canal division and Vennar division. The Executive Engineers have been addressed to obtain necessary establishment for the above work.

19. Interest on Ordinary Debt. 116

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Interest payable to the Central Government on—				
Advances in respect of irrigation capital expenditure	29·69	29·69	29·69	28·12
Other advances	40·02	39·37	37·93	38·52
Total ..	69·71	69·06	67·62	66·64
Deduct—Recoveries on account of interest on Capital invested in commercial undertakings	— 1·35	— 1·58	— 1·26	— 1·27
Grand total ..	68·36	67·48	66·36	65·37

Expenditure.

162. *Interest on advances in respect of irrigation capital expenditure.*—Under rule 24 of the Devolution Rules, the capital sums spent by the Governor-General in Council to the end of 1920–1921 upon the construction of productive and protective irrigation works are 116

treated as advances made to the Local Government from the revenues of India. The capital expenditure so treated amounted to 875·26 at the following rates of interest :—

(a) In the case of outlay up to the end of the financial year 1916–1917 at the rate of 3·3252 per cent.

(b) In the case of outlay incurred after the financial year 1916–1917 at the rate of 5·1979 per cent.

Consequent on the proposed transfer of a portion of this Province to Orissa, the liability on account of the capital outlay of 47·07 on the Rushikulya project in the Ganjam district and of the interest of 1·57 thereon will be transferred to that Province from 1936–1937.

116 163. *Interest on other advances.*—This represents interest on loans taken from the Provincial Loans Fund. The decrease in the revised estimate for 1935–1936 is due to the reduction in the rate of interest allowed by the Government of India on the outstanding balance of the loans taken in 1927–1928 and 1928–1929, as a result of their favourable conversion operations. Consequent on the usual repayment of principals of loans in the current year, the interest payable next year on the outstanding loans is lower by 1·44. As against this saving, provision has been made for the payment of interest on the loan proposed to be taken from the Provincial Loans Fund in 1936–1937.

164. A statement showing the amounts which it is anticipated will be outstanding on the 1st April 1936, together with the rate of interest applicable to each transaction, is printed as Statement A in Appendix I.

116 165. *Deduct—Recoveries on account of interest on capital invested in Government commercial undertakings.*—Interest on the capital invested in the Cinchona plantations, the Kerala Soap Institute and the Industrial Engineering Workshops is debited to the head 35. Industries and a corresponding credit is given to the head 19. Interest. The rate adopted is the average rate which the total interest paid in a year bears to the total borrowings from the 1st April 1921 outstanding in that year. The reduction in the estimates is due to the absence of fresh borrowings from 1933–1934 to 1935–1936 and the reduction of rates of interest on previous borrowings referred in paragraph 163.

117

20. Interest on other obligations.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Interest on deposits of depreciation reserve funds of commercial undertakings ..	·09	·10	·11	·12

Expenditure.

117 166. The depreciation reserves of the Cinchona plantations, the Kerala Soap Institute and the Industrial Engineering Workshops are regarded as deposited with Government and the interest allowed on them is debited to this head. The rate of interest is the same as that charged to the concerns for the investments in the undertakings. The
536–537 amounts of depreciation reserves deposited with the Government and withdrawals therefrom are shown under the deposit head ' Depreciation Funds '.

117

21. Appropriation for Reduction or Avoidance of Debt.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Cauvery-Mettur Project	..	..	..	1·11
Others	26·65	28·01	28·03	24·84
Total ..	26·65	28·01	28·03	25·95

Expenditure.

117 167. Under this major head are shown the amounts appropriated from revenues towards repayment of debt. The sum of 109·86 outstanding in the pre-Reform Provincial Loan Account on the 1st April 1921, was completely repaid in 1932–1933. Advances taken from the year 1921–1922 are repayable in fifteen equated payments of principal and interest commencing from the year following the one in which the advance is taken, except in the case of advances for the Cauvery-Mettur project which will be repaid in seventy annual equated instalments commencing from the year 1936–1937, simple interest only being paid till then. The portion of the equated payment, representing interest, is debited to 19. Interest on ordinary debt and the balance which goes towards the reduction of principal of the loan is debited to this head.

Reference to pages in the Civil Budget Estimates.

The slight increase in the revised estimate for 1935–1936, as compared with the budget estimate for that year, is due to the principal portion of the equated repayment towards the 1928–1929 loan being greater as a result of the reduction in the rate of interest for that year sanctioned by the Government of India with effect from the 1st October 1934 and communicated after the budget for 1935–1936 had been fixed.

The decrease in the budget estimate for 1936–1937, as compared with the revised estimate for 1935–1936, is due to the fact that the 1921–1922 loan will be completely repaid in 1936–1937 with a small repayment of Rs. ·14 lakh against Rs. 4·55 lakhs to be paid in 1935–1936, partly counterbalanced by increased repayments towards other loans since under the equated repayment system the amount representing the interest portion will decrease and the amount representing principal portion will correspondingly increase, year after year, until the loan is fully repaid.

Demand VIII—Heads of Provinces and Executive Councils—Reserved. 118–128

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
22. General Administration—				
Salary of the Governor	1·11	1·19	1·19	1·20
Sumptuary allowance	·18	·18	·18	·18
Staff and household of the Governor ..	4·00	3·88	4·16	4·07
Expenditure from contract allowance ..	·95	·90	·90	·90
Tour expenses	1·25	1·29	1·29	1·29
Discretionary grants by His Excellency the Governor	..	·25	·25	·25
Executive Council	3·05	3·18	3·15	3·19
Total—Demand VIII ..	**10·54**	**10·87**	**11·12**	**11·08**

Expenditure.

168. *Staff and household of the Governor.*—The expenditure on account of the Private and Military Secretaries and their establishments, His Excellency the Governor's personal staff, bodyguard and band, the medical establishments attached to the Government House, and the purchase and maintenance of furniture and equipment for the Government Houses at Madras, Guindy and Ootacamund, is shown under this head. 118–119 and 122–126

The inauguration grant for renewal of furniture, carpets and other equipment in the Government Houses on the arrival of the new Governor, which remained unspent at the end of 1934–1935, has been provided for partly in the revised estimate for 1935–1936 and partly in the budget estimate for 1936–1937. On the other hand, savings occur in the revised estimate due to the appointment of junior officers on the personal staff, to the post of Adjutant being held by an Aide-de-Camp in addition to his own duties, and to the carry-over to 1936–1937 of a portion of the annual maintenance grant for Government House furniture. The budget estimate for 1936–1937 provides for accruing increments and for the payment of an increased grant towards the educational expenses of the children of the bandsmen of His Excellency the Governor.

Demand IX—Legislative Bodies—Reserved. 129–131

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
22. General Administration—				
Provincial Legislative Council	2·28	2·10	2·37	2·34
Elections for Indian and Provincial Legislatures	·24	5·94	·30	8·68
Total—Demand IX ..	**2·52**	**8·04**	**2·67**	**11·02**

Expenditure.

169. *Provincial Legislative Council.*—The increase in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 occurs mainly in the provision for travelling allowances to members of the Legislative Council. 129–130

129 and 131 170. *Elections for Indian and Provincial Legislatures.*—The decrease in the revised estimate for 1935-1936 is due to the lapse of the major portion of the provision made for general elections. The budget estimate for 1936-1937 provides for general elections under the reformed constitution.

132-165

Demand X—Secretariat and Headquarters Establishments—District Administration and Miscellaneous—Reserved.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
9-A. Scheduled taxes	..	..	·01	·01
20. Interest on other obligations	·15	..	..	..
22. General Administration—Secretariat and Headquarters establishments—				
Civil Secretariats	12·38	12·83	13·02	13·49
Board of Revenue	1·70	1·85	1·86	1·82
Local Fund Audit establishments	3·56	3·64	3·68	3·71
District Administration—				
General establishments	26·65	26·79	27·28	26·71
Subdivisional establishments	20·34	20·30	20·46	20·27
Other establishments	184·77	184·77	185·23	178·17
Miscellaneous—				
Discretionary grants	·25	·25	·25	·25
Miscellaneous	..	·01	..	·01
Expenditure in England—Stores	·01	·01	·02	..
Total	**249·81**	**250·45**	**251·81**	**244·44**

Expenditure.

132 171. *Scheduled taxes.*—Under this head is shown the commission payable to the Madras Race Club for the collection from book-makers of betting tax levied under the Madras Betting Tax Act, 1935.

133 172. *Interest on other obligations.*—The accounts for 1934-1935 represent the interest paid to the Raja of Ramnad in respect of land-cess collected by Government from the Raja's estate in previous years and refunded to him in compliance with a judicial decision.

133-135 and 141-150 173. *Civil Secretariats.*—The increase in the revised estimate for 1935-1936 is mainly due to the appointment of a temporary Joint Secretary in the Law department to attend to the work which normally falls to the Law Secretary, in order to enable the latter to attend to certain other work connected with the introduction of the Reforms ; an additional Assistant Secretary in the same department for the revision of provincial statutes, and the employment of additional staff for separation of records relating to Orissa. The increase is partly offset by savings under leave allowances and on account of the deputation of senior superintendents and clerks for other duty and the appointment of junior men in their places. The budget estimate for 1936-1937 provides, in addition to the normal expenditure, for accruing increments, and for the appointment of a temporary Deputy Secretary in the Finance department for a part of the year. When the Secretariat departments are reorganized next year the post of temporary Deputy Secretary in the Chief Secretariat will be abolished, and a Joint Secretary appointed in the Finance department in the place of the permanent Deputy Secretary. A centralized legal department will also be constituted under a Legal Remembrancer who will, besides drafting Government Bills and statutory rules, advise the Government on all legal matters which are not of sufficient importance to be referred to the Advocate-General.

136 and 150-151 174. *Board of Revenue.*—The posts of one superintendent and three clerks in the Court of Wards section, which were held in abeyance, have been revived during the current year as the Court of Wards has taken over the management of Ramnad and Vizianagram zamindaries. The absence of provision for the Special Officer and staff to investigate the indebtedness of agriculturists accounts for the decrease in the budget estimate for 1936-1937.

Reference to pages in the Civil Budget Estimates.

175. *Local Fund Audit establishments.*—The increase in the revised estimate for 1935–1936 is due to the payment of leave salary to the late Examiner and Deputy Examiner and of arrear pay to the present Deputy Examiner whose pay was refixed. The budget estimate for 1936–1937 provides for accruing increments but excludes provision for the areas to be transferred to Orissa. 136, 152–153

176. *General establishments.*—The increase in the revised estimate for 1935–1936 is due mainly to larger expenditure than anticipated under service postage and telegrams and law charges, purchase and supply of rice to the Laccadives, owing to the higher price to be paid for coir, and the payment of rent for "Cathedral House" for the accommodation of the Chingleput Collector's office. With effect from 1st January 1936 the districts of Madras and Chingleput were separated and a separate Collector appointed for the former district. The budget estimate for 1936–1937 includes, in addition to normal expenditure, provision for the Collector of Madras for a full year, for increments and for the biennial inspection of the Laccadive and Amindivi Islands, but excludes provision relating to the areas to be transferred to Orissa. 137–138 and 154–158

177. *Subdivisional establishments.*—The increase in the revised estimate for 1935–1936 is due to larger expenditure than anticipated for travelling allowances and diet and road money to prosecutors and witnesses. The post of Revenue Divisional Officer, Madras, has been abolished from January 1936. The budget estimate for 1936–1937 provides, in addition to normal expenditure, for increments and for the employment of ten temporary Deputy Collectors and staff to work as special loan officers in connexion with the relief of indebtedness of agriculturists, but excludes provision for the areas to be transferred to Orissa. 138 and 158–160

178. *Other establishments.*—The increase in the revised estimate for 1935–1936 is due mainly to larger expenditure on travelling allowances and service postage and telegrams and to the payment of arrear taxes to the Tiruppur municipality. 139–140 and 160–165

The budget estimate for 1936–1937 provides for the restoration of the Vanur and Porto Novo sub-taluks which were abolished as a measure of retrenchment. It also includes enhanced provision for improvement of communications in the Agency but excludes provision for the areas to be transferred to Orissa.

Demand XI—Ministers—Civil Secretariats and Miscellaneous—Transferred. 166–172

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
22. General administration—				
Ministers	2·08	2·25	2·25	2·26
Civil Secretariats	3·21	2·91	3·05	3·08
District Administration—				
Other Establishments	·26	·26	·26	·26
Total—Demand XI ..	5·55	5·42	5·56	5·60

Expenditure.

179. *Civil Secretariats.*—The increase in the revised estimate for 1935–1936 is due mainly to the printing of road development maps, and to the recoveries from non-union panchayats on account of election expenses being treated as receipts under XXXV. Miscellaneous instead of as abatement of charges under the present head. The increase is partly set off by savings due to the post of Personal Assistant to the Inspector of Municipal Councils and Local Boards remaining vacant for a part of the year and to the appointment of a junior officer to that post. 166–167 and 168–171

The budget estimate for 1936–1937 includes provision for the appointment of an additional Assistant Secretary in the Education and Public Health Secretariat proposed to be constituted from the 1st April 1936.

167 and 172 180. *District Administration—Other establishments.*—This minor head exhibits the expenditure in the offices of Collectors on acccount of establishments for stamping weights and measures.

173–190 **Demand XII—Administration of Justice—Reserved.**

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
24. Administration of Justice—				
High Court	12·66	13·81	12·73	13·79
Law officers	4·59	4·38	4·45	4·33
Administrator-General	·33	·34	·34	·34
Presidency magistrates' courts ..	1·22	1·31	1·30	1·35
Civil and sessions courts	62·58	65·13	63·54	62·76
Courts of small causes	1·51	1·56	1·52	1·56
Criminal courts	11·13	11·36	11·50	11·07
Total ..	**94·02**	**97·89**	**95·38**	**95·20**

Expenditure.

177–180 181. *High Court.*—The decrease in the revised estimate for 1935–1936 is due mainly to the vacation salary of some of the Judges and of the Registrar having been drawn in England and adjusted under Grant XXXVII and to savings in establishment charges due to retirement of senior officers or vacancies and non-employment of temporary staff to the extent anticipated in the translation and printing department. The budget estimate for 1936–1937 provides for normal requirements and anticipates that all the Judges will draw their vacation salary in India and also includes provision for the appointment of a committee for framing rules under section 9 of the Suits Valuation Act and for the employment of a temporary staff for auditing the levy of court fees in mufassal courts to remedy the defects which have contributed to the short levy of such fees in the past.

180–181 182. *Law officers.*—The increase in the revised estimate for 1935–1936 is due mainly to the payment of fees to pleaders engaged in special cases, especially in Madras City. This increase is partly offset by savings due to the revised scales of pay drawn by certain law officers and by savings in the provision for the travelling allowance of the Advocate-General who was not required to attend conferences connected with the Cochin Harbour as anticipated. The budget estimate for 1936–1937 provides for normal requirements and excludes the expenditure relating to the Orissa tracts.

182 183. *Presidency magistrates' courts.*—The budget estimate for 1936–1937 includes provision for additional staff and other expenditure consequent on the increase in the number of honorary presidency magistrates.

183–187 184. *Civil and sessions courts.*—The decrease in the revised estimate for 1935–1936 is due mainly to the departure on leave of some of the I.C.S. Judges and the appointment of Provincial service officers in those vacancies and to savings due partly to the retirement of senior officers and adoption of revised scales of pay and partly to vacancies kept unfilled. The budget estimate for 1936–1937 excludes the expenditure relating to the Orissa tracts but allows for the normal number of I.C.S. Judges, for five I.C.S. officers on judicial training and for the appointment of a temporary sub-judge in Ramnad and temporary district munsifs in Ongole and Tiruvellore.

187–188 185. *Courts of small causes.*—The decrease in the revised estimate for 1935–1936 and the increase in the budget estimate for 1936–1937 are due to the drawal of pay on revised scales by new entrants and accrual of increments respectively.

189–190 186. *Criminal courts.*—The revised estimate for 1935–1936 provides for the payment of a larger amount of compensation to local bodies and others on account of magisterial fines collected on their behalf based on the amount of fines actually realized, and for an increase in the expenditure under diet and road money to prosecutors and witnesses. The budget estimate for 1936–1937 excludes provision relating to the Orissa tracts.

Reference to pages in the Civil Budget Estimates.

Demand XIII—Jails—Reserved. 191–205

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
25. Jails and Convict Settlements—				
Jails	18·75	18·81	19·45	18·36
Charges on account of persons detained under the Moplah Outrages Act and the Ganjam and Vizagapatam Act and on account of convicts conditionally released.	·03	·02	·02	·01
Jail manufactures	2·52	2·17	3·03	2·89
Expenditure in England—Stores ..	·06	·17	·13	·15
Total—Demand XIII ..	21·36	21·17	22·63	21·41

Expenditure.

187. *Jails.*—Under this minor head are shown the expenditure connected with the staff employed in the supervision of jails, charges for the maintenance of convicts and the expenditure on reformatory and certified schools. The increase in the revised estimate for 1935–1936 occurs mainly under dietary charges due to a rise in the price of foodstuffs and to an increase in the number of prisoners in the several jails of the Presidency. The budget estimate for 1936–1937 excludes expenditure in respect of areas to be transferred to the new Orissa Province but provides for new schemes of expenditure, the chief of which are the grant of subsidy to the Discharged Prisoners' Aid Society, Madras, in connection with the Probation of Offenders' Act, improvements to jail binderies and libraries and the installation of an engine with pump for water-supply in the District Jail, Cuddalore. 195–204

188. *Jail manufactures.*—The increase in the revised estimate for 1935–1936 is due mainly to the purchase of larger quantities of cotton in the Central Jail, Coimbatore, owing to an increase in the demand from the public consuming departments for jail-made articles. The budget estimate for 1936–1937 takes credit in abatement of expenditure on account of the supply of cotton yarn to other jails which was not possible in the current year. 205

Demand XIV—Police—Reserved. 206–230

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
26. Police—				
Presidency police	14·05	14·08	14·23	14·23
Superintendence	3·14	3·18	3·22	3·21
District executive force	129·44	130·33	130·65	122·96
Police training schools	1·65	1·76	1·53	1·46
Village police	·08	·08	·08	·08
Criminal investigation department	3·08	3·11	3·09	3·09
Railway police	7·68	7·68	7·61	7·56
Special police	3·83	3·80	4·02	4·06
Miscellaneous	·01	·01	·01	·01
Expenditure in England—Stores	·15	·11	·14	·14
Total—Demand XIV ..	**163·11**	**164·14**	**164·58**	**156·80**

Expenditure.

189. *Presidency police.*—The increase in the revised estimate for 1935–1936 is due mainly to special expenditure incurred in connection with an important criminal case, to the replacement of two motor lorries and a motor cycle and to the additional expenditure involved in the supply of uniform to sub-inspectors transferred to the city and in the grant of compensatory allowances to them and to new recruits in the police force on revised scales of pay. This increase is off-set to some extent by decrease due to vacancies in the police force and by the adjustment, in reduction of expenditure, of the contribution from the Government of India towards the cost of the quarantine police. The budget estimate 212–216

for 1936–1937 excludes the special expenditure relating to the criminal case and the supply of uniform to sub-inspectors, but anticipates a smaller number of vacancies in the police force and provides for the renewal of two more motor lorries and a motor cycle and for the purchase of a motor ambulance.

217-218 190. *Superintendence.*—The expenditure relating to the Inspector-General and the Deputy Inspectors-General and their establishments is accounted for under this head. From 1934–1935 the commission payable to railway companies on account of railway warrants and credit notes issued for the whole police staff is debited to this head though the expenditure on account of these warrants and credit notes is debited to the relevant heads concerned.

The increase in the revised estimate for 1935–1936 is mainly on account of the commission payable to railway companies which is based on the actual amount paid last year. This increase is partly off-set by savings due to change in the personnel of Deputy Inspectors-General.

219-223 191. *District executive force.*—The increase in the revised estimate for 1935–1936 is due mainly to larger expenditure under travelling allowances, partly off-set by savings in the pay of police force owing to vacancies and consequently in clothing and equipment charges. The budget estimate for 1936–1937 excludes expenditure in the areas to be transferred to the Orissa Province, but includes provision for the employment of additional staff for traffic control in the Anantapur town and in the Malabar district, for the extension of the Hackney Carriage Act to the Tenali town and for the supply of magnifying glasses to all police stations for the discovery and development of finger-prints.

223-224 192. *Police training schools.*—The decrease in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is due to the closure of the Vizianagram school from the 1st September 1935.

225-226 193. *Criminal investigation department.*—The decrease in the revised estimate for 1935–1936 and the budget estimate for 1936–1937 is mainly due to change in the personnel of officers.

226-228 194. *Railway police.*—The decrease in the revised estimate for 1935–1936 is mainly due to savings in pay of establishments and police force. The further decrease in the budget estimate for 1936–1937 is due to the exclusion of the provision necessary for the areas to be transferred to the Orissa Province.

228-230 195. *Special police.*—The increase in the revised estimate for 1935–1936 is due mainly to the purchase of a wireless plant. The budget estimate for 1936–1937 provides for the balance of payment towards the wireless plant charges and for the purchase of three additional motor lorries.

230 196. *Expenditure in England—Stores.*—It is proposed to purchase in England instead of in India the revolvers required to be supplied to police officers.

231-232

Demand XV—Agent for Government Consignments—Reserved.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
27. Ports and Pilotage—Office of the Agent for Government Consignments	·10	·10	·11	·11

Expenditure.

197. The charges under this head relate to the office of the Agent for Government consignments and include landing and shipping charges on Government consignments.

233-251

Demand XVI—Electricity—Reserved.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
30. Scientific departments—				
Hydro-electric survey and works	—·22	—·17	—·56	—·13
XXX A. Hydro-electric schemes—				
Working expenses—Pykara and other hydro-electric schemes.	5·46	6·85	7·23	6·79
58. Capital outlay on hydro-electric schemes ..	22·75	52·66	50·47	106·91
Total—Demand XVI ..	27·99	59·34	57·14	113·57

Reference to pages in the Civil Budget Estimates.

Expenditure.

198. *Hydro-electric survey and works.*—The cost of the headquarters staff and the Chief Engineer for Electricity is shown under this head in the first instance and eventually allocated among the several schemes according to the services rendered for each, and credit given to this head. The savings in the revised estimate for 1935–1936 are mainly due to the absence of the Chief Engineer for Electricity on leave in England for a part of the year, and to the debit to the Mettur scheme under 'Capital,' of the pay and allowances of the Executive Engineer, Civil, for whom provision was made in the budget under this head. The budget estimate for 1936–1937 includes provision for the pay of the Chief Engineer for Electricity for a full year in India, and for the investigation of the Lammasinghi scheme in the Vizagapatam district and the Papanasam scheme in the Tinnevelly district. 234, 240–242

199. *XXXA. Hydro-electric schemes—Working expenses.*—Under this head are shown the working expenses of hydro-electric schemes which are in operation. The increase in the revised estimate for 1935–1936 is chiefly due to larger provision for suspense transactions for making advances for electrical appliances to power consumers, and smaller credit 235, 242–244
under recoveries of instalments owing to the adjustment in the current year of the interest 244
charges wrongly credited to this head in 1933–1934 and 1934–1935. The increase is partly set off by savings due to non-employment of certain officers and staff for a part
of the year and larger recoveries than anticipated from the Coimbatore Government 242
distribution scheme owing to the extension of the distribution system.

200. *Capital outlay on hydro-electric schemes.*—The decrease in the revised estimate for 1935–1936 is due mainly to savings in the lump sum provision of 7·50 for the construction of transmission lines and other works for supply of power to intending consumers, and smaller expenditure than anticipated on the schemes for the supply of 236–238 and 244–251
power to Trichinopoly, Negapatam and Karur; on the other hand, provision has been 248
made for the purchase in England of electric power generators for the Mettur hydro-electric scheme, not contemplated in the budget.

The budget estimate for 1936–1937 provides for the following items of works:—

Works in progress.

	LAKHS.
Raising the insulation of Pykara transmission lines	·21
Alterations to sub-stations at Erode and Coimbatore	·33
Extension lines for distribution of power in the Coimbatore district.	2·36
Mettur hydro-electric scheme including Trichinopoly, Negapatam and Karur schemes	66·56
Supply of power to Theni, Periyakulam and Bodinayakanur ..	·20
Mukurti dam	5·27
Lump sum provision for extension of supply of power to intending consumers	5·50
Other miscellaneous items	·29
Deduct—Lump deduction for probable savings	— 4·04
Total ..	76·68

New Works.

Replacement of 66 K. V. oil circuit breakers, etc., by 110 K. V. ones at Pykara and Coimbatore	2·31
Extension of supply of Pykara power from Coimbatore to Madura ..	18·00
Extension of supply of Pykara power to Rasipuram in Salem district.	1·05
Construction of additional quarters at Coimbatore and Pollachi sub-stations, and a storeshed at Coimbatore	·33
Erection of a thermal electric power station near Vizagapatam ..	11·90
Deduct—Lump deduction for probable savings	— 3·36
Total ..	30·23

201. A note by the Chief Engineer on the progress made on the Pykara and other hydro-electric schemes during 1935–1936 and on the work programmed for 1936–1937 is printed below :—

NOTE BY THE CHIEF ENGINEER FOR ELECTRICITY ON PYKARA AND OTHER HYDRO-ELECTRIC SCHEMES.

1935–1936.

Pykara hydro-electric system.

The Pykara hydro-electric system is in its third year of operation. A high standard of supply and service has been maintained. The growth of load as well as revenue has been satisfactory. The number of units generated this year is expected to be over 480 lakhs, as against 300 lakhs last year and the revenue over 17·00 lakhs as against 10·05 lakhs last year.

The number of textile mills continues to increase and there is no indication yet of any approaching saturation. The number of mills now using hydro-electric power is 17, an increase of 5 over the last year. The Radhakrishna Mill, the only mill at Coimbatore which is still using its own steam power plant has agreed to take a part of its requirements immediately from the department and the balance later on. A very satisfactory aspect of the textile load situation is that mills have been installed and are being projected away from Coimbatore and its environs. One mill was installed at Udamalpet and another at Periyanayakanpalayam during the year. There is a prospect of a second mill at Udamalpet, one at Trichinopoly, one near Palghat and one or possibly two at Salem. The loans to textile mills sanctioned from conversion fund up to date amount to Rs. 7,28,400 of which Rs. 1,02,000 has been repaid.

Considerable attention has been given to rural extensions, particularly agricultural pumping. A total of 250 pumping sets with an aggregate horse-power of 1,660 H.P. is connected up and applications for an increasing number are being received.

The load in the Anamalais continues to increase. Six new factories have been connected during the year, making a total of 14.

The 66 K.V. lines from Erode to Trichinopoly which was under construction last year was completed up to Karur in April 1935, giving supply to the municipal distribution system, and up to Trichinopoly in June 1935, when the Trichinopoly-Srirangam licence area was supplied. The South Indian Railway company have agreed to take power for approximately half their demand at their Golden Rock works.

The 66 K.V. line from Trichinopoly to Negapatam was completed and supply commenced in January 1936. A temporary limited supply at 11 K.V. was given at Tiruvarur and Negapatam from the line from October while the 66 K.V. equipment was being installed.

The 18 mile extension from Pollachi to Udamalpet was completed and supply commenced in August 1935.

Other small line extensions have been carried out to reach loads as and when they have occurred. The total cost of these is estimated to be 3·3 lakhs during the year.

The Mukurti dam construction made satisfactory progress and the year's programme of construction was completed on 6th November 1935. This provides for a storage of 230 million cubic feet, but it is anticipated that 170 million cubic feet will be sufficient for the dry weather requirements. The main construction will be restarted next year.

Mettur hydro-electric scheme.

Sanction of the Secretary of State for the construction of Mettur hydro-electric scheme was received in February 1935, subject to a recommendation of the consulting engineers for eventual larger output being considered. This involved a change in the type of generating unit from vertical to horizontal and was finally adopted. The scheme as now sanctioned provides for four 16,000 H.P. double horizontal Francis turbo generator units at the Mettur power house together with an outdoor transformer station at Mettur, receiving and transforming stations at Erode, Singarappet, Trichinopoly and Negapatam with smaller stations at Tiruvarur, Tanjore, Papanasam, Karur, Villupuram, Vellore and Tiruvannamalai. The transmission system includes transformer stations at Polur, Tiruppattur, Ambur, Vaniyambadi, Jalarpet, etc., and a total of 103 miles operating at 110,000 volts, 311 miles at 66,000 volts, 160 miles at 33,000 volts, 90 miles at 22,000 volts and about 200 miles at 11,000 volts. The districts to be served are North and South Arcot, Chittoor, Salem, Trichinopoly and Tanjore. The Erode, Trichinopoly and Negapatam section now supplied from Pykara is to be transferred to Mettur hydro-electric scheme and is included in the above.

The work at the power house site was commenced in April 1935; a coffer dam was constructed around the area and the foundations were dewatered. But work had to be suspended as, owing to shortage of water in the delta, the hydro-electric pipes in the Dam were opened which resulted in flooding the foundations. Work was restarted in September and is now making

progress. Delays are being experienced owing to the late receipt of foundation drawings from the manufacturers and consulting engineers. Altogether the construction work is behind schedule by 3 to 4 months.

Transmission line from Mettur to Singarappet and thence to Vellore, a total of 137 miles has been surveyed and the substation sites located. Work has been commenced on Mettur, Erode and Singarappet, Tiruvannamalai and Villupuram lines.

Other schemes.

The Theni-Bodinayakanur-Periyakulam scheme with a power house at Theni and 11 K.V. lines to Bodinayakanur and Periyakulam in addition to the local distribution at Bodinayakanur, Periyakulam and Theni, was completed in January and supply commenced.

The municipal schemes of Coimbatore, Tiruppur, Pollachi, Virudunagar, Dindigul and Palni for which the department is acting as managing agents maintained satisfactory progress. Four more, Udamalpet, Karur, Bodinayakanur and Periyakulam, were added during the year.

The possibility of supplying the Andhra districts through large steam stations was investigated and two reports, one for a station at Vizagapatam supplying Vizagapatam, Nellimarla, Chitavalsa, Vizianagram, Anakapalle, etc., and the other for a station at Bezwada supplying area up to Ellore in the North and Ongole in the South were submitted to Government. The former will be taken up in 1936–1937 and the latter postponed for consideration in 1937–1938.

Some preliminary work has been done on Lammasingi hydro-electric development in the Vizagapatam district.

A proposal for the construction of a 66 K.V. line to Madura from Coimbatore via Dharapuram and Dindigul with a tie line between Dharapuram and Udamalpet and extension to Palni has been submitted to Government.

Programme for 1936–1937.

Unless any unforeseen delay occurs, work on Mettur hydro-electric scheme should make sufficient progress to have one unit in service by May 1937, and the lines in the North up to Vellore completely constructed.

If the Madura extension is sanctioned, as it is expected to be, a large part of the construction work should have been completed, and electricity available at Madura about July 1937.

The first stage of the Mukurti dam construction should be nearing completion.

If the construction of Vizagapatam steam station and transmission system is sanctioned, preliminary work should have been completed, contracts for the plant and line material settled and the work advanced sufficiently to complete the first part of the construction programme by October 1937.

Line extensions for the purpose of supplying small towns and agricultural districts costing about 7 lakhs are expected to be undertaken. The proposals under consideration include a 11 K.V. extension from Virudunagar to Aruppukkottai and Sivakasi, lines for supplying Kotagiri, the increasing tea estates load in the Nilgiris and the Cordite Factory.

The policy of State enterprise in the realm of electricity generation and distribution has been encouraging and the results achieved so far appear to justify wider scope and more activity.

Demand XVII—Education—Transferred.

252–293

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
30. Scientific Departments	·84	·88	·88	·93
31. Education—				
University	28·61	29·53	30·00	30·67
Secondary	22·87	23·48	23·32	24·15
Primary	146·50	144·67	148·25	149·44
Special	22·26	22·22	22·14	21·91
General	20·60	20·28	20·39	19·81
Expenditure in England—Stores	·20	·24	·17	·21
Total—31. Education ..	241·04	240·42	244·27	246·19
Total—Demand XVII ..	241·88	241·30	245·15	247·12

Expenditure.

202. 30. *Scientific Departments.*—Under this head is shown the expenditure on the Madras Museum and the Connemara Public Library and the recurring grant given to the Fine Arts Society, Madras. The budget estimate for 1936–1937 includes provision for the purchase of furniture and fittings for the botanical gallery and the new chemistry laboratory of the Government Museum, Madras. 253 and 265–266

Reference to pages in the Civil Budget Estimates.

31. *Education.*

267–293

267–276 203. *University.*—Under this head are included grants to Universities, expenditure on Government arts and professional colleges and grants to non-Government first-grade arts colleges and training colleges. The increase in the revised estimate for 1935–1936 is due mainly to larger expenditure on leave allowances and changes in the personnel of officers in the arts colleges for men, the continuance beyond the date of contract of the professor of mechanical engineering in the Engineering college, the payment in the current year of the cost of certain machinery for the Engineering college indented for in 1934–1935 but received only in the current year and larger expenditure on teaching grants to non-Government arts colleges owing to the affiliation of certain institutions as first-grade colleges from 1934–1935 and to the grant of special concessions to the Pachaiyappa's college, Madras, partly counterbalanced by smaller expenditure in the Teachers' college, Saidapet, due to the post of Principal in the Indian Educational Service being held in abeyance and to the creation of a temporary post in the Madras Educational Service instead.

The budget estimate for 1936–1937 allows for savings due to the application of revised scales of pay to new entrants and includes provision for schemes of new expenditure, the chief of which are the purchase of equipment for the chemistry laboratory of the Queen Mary's college, and of additional equipment for the new Electrical Engineering laboratory of the college of Engineering, Guindy, and grants to non-Government arts colleges for buildings and equipment.

276–279 204. *Secondary.*—The decrease in the revised estimate for 1935–1936 occurs mainly under Government secondary schools for girls due to change in the personnel of the Woman Specialist in Physical education, the application of revised scales of pay to new entrants and to the keeping unfilled, for short periods, of leave vacancies owing to the paucity of qualified women teachers, and under grants for teaching, buildings and equipment to schools under private management and for building and equipment grants to local bodies; this is partly counterbalanced by larger expenditure on grants to schools under private management for loss of fee income on account of free admission of poor girls. The budget estimate for 1936–1937 excludes the expenditure in the areas to be transferred to the Orissa Province and provides for schemes of new expenditure, namely the opening of a secondary school for Mappillas at Malappuram, teaching grants for schools to be newly admitted to aid, grants for new manual training classes and grants to local bodies and private managements for buildings, equipment and playgrounds.

280–282 205. *Primary.*—The increase in the revised estimate for 1935–1936 is due mainly to larger expenditure on boarding grants to Indian Orphanages, on grants to local bodies under the Elementary Education Act, based on the actual amount of tax collected and on teaching grants to district educational councils; partly counterbalanced by savings in teaching grants to panchayats and building grants to local bodies. The budget estimate for 1936–1937, while excluding the expenditure in the Orissa tracts, provides for large increases in the provision for grants payable under the Elementary Education Act, for teaching grants to district educational councils and for subsidies to local bodies consequent on the proposed introduction of the fixed subsidy system from next year. It also includes provision for new schemes, such as employment of additional teachers in panchayat schools, grants to boarding houses to be newly admitted to aid, and to local bodies and panchayats for buildings and to district educational councils for buildings and equipment.

282–286 206. *Special.*—The decrease in the revised estimate for 1935–1936 is due mainly to smaller expenditure on teaching grants to aided training schools. The budget estimate for 1936–1937 excludes the expenditure in the areas proposed to be transferred to the new Orissa Province but provides for new schemes of expenditure, such as larger admissions into the temporary higher elementary training class for Mappillas in the Government training school for masters, Cannanore, grant to Sri Venkateswara Advanced Sanskrit school, Vyasasramam, Chittoor, to be newly admitted to aid and grants to aided training schools for buildings and equipment.

286–293 207. *General.*—In this section is shown the expenditure on direction, inspection and scholarships, and miscellaneous expenditure including grants not classified under the foregoing sections. The increase in the revised estimate for 1935–1936 is due mainly to larger expenditure on leave allowances of the inspecting staff, partly counterbalanced by savings due to changes in the personnel of the Director of Public Instruction and of a Deputy Director. The budget estimate for 1936–1937 excludes expenditure in the areas to be transferred to the Orissa Province.

Reference to pages in the Civil Budget Estimates.

208. *Expenditure in England—Stores.*—The decrease in the revised estimate for 1935–1936 is due mainly to a reduction in the indents of the college of Engineering, Guindy. The budget estimate for 1936–1937 provides for the purchase of articles required in that year for the same college. 293

Demand XVIII—Education—Reserved (European).

294–298

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
31. Education—				
Secondary	5·99	6·05	5·99	6·58
Primary	·38	·38	·40	·40
Special	·09	·09	·10	·09
General	·37	·43	·42	·46
Total—Demand XVIII ..	**6·83**	**6·95**	**6·91**	**7·53**

Expenditure.

209. The decrease in the revised estimate for 1935–1936 is due mainly to the absence of the Lecturer in Domestic Economy on leave in England for a period longer than that anticipated, the vacancy being kept unfilled, and to the closure of the Domestic Science Centre temporarily during her absence. The budget estimate for 1936–1937 includes, in addition to normal expenditure and a full year's contribution to the Inter-Provincial Board for Anglo-Indian and European education, provision for new schemes, viz., teaching and boarding grants for schools to be newly admitted to aid, and building and equipment grants to schools under private management.

Demand XIX. Medical—Reserved and Transferred.

299–326

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
32. Medical—				
Medical establishments	10·37	10·05	10·22	10·14
Hospitals and dispensaries ..	59·46	61·04	61·19	63·25
Medical colleges and schools ..	10·72	10·91	11·01	11·69
Mental hospitals	4·18	4·32	4·38	4·42
Chemical Examiner	·52	·62	·62	·59
Grants for medical purposes ..	·02	·03	·03	·03
Expenditure in England—Stores ..	3·07	2·97	2·83	2·28
Total—Demand XIX ..	**88·34**	**89·94**	**90·28**	**92·40**

Expenditure.

210. *Medical establishments.*—The increase in the revised estimate for 1935–1936 is due mainly to the payment of arrears of leave salary to certain medical officers who were on study leave out of India in previous years and drew only leave salary based on their Indian pay instead of the sterling minimum admissible under the rules and to the customs duty on imported stores being higher than estimated. The budget estimate for 1936–1937 excludes provision for the Orissa tracts. 306–308

211. *Hospitals and dispensaries.*—The increase in the revised estimate for 1935–1936 occurs mainly under dietary charges consequent on an increase in the number of in-patients and rise in prices; and also under grants, which vary with the number of patients treated, for the maintenance of the Union Mission Tuberculosis Sanatorium, Madanapalle, the leper settlement at Tirumani and private leper asylums. The appointment of a lay secretary for the non-technical organization of the medical administration of hospitals in the Madras City and larger expenditure on the consumption of electric current in the General and Royapetta hospitals consequent on the opening of new wards have also contributed to the increase. The increase is, however, largely counter-balanced by savings due to the opening of a smaller number of wards than expected in the new surgical and operation blocks of the General Hospital, Madras. 308–317

The budget estimate for 1936–1937 excludes the expenditure in the areas to be transferred to Orissa but provides for the opening of all the wards and the employment of the entire staff sanctioned for the surgical and operation blocks of the General Hospital, Madras, and for the Prince of Wales Hospital for Children, Madras, for the continuance of the lay secretary for city hospitals and for the disbursement of a larger portion of the commitments for building grants to private medical institutions. The more important of the schemes of new expenditure for which provision has been included in next year's budget are the further improvement of the Vizagapatam hospital for purposes of medical education, the employment of additional staff in some hospitals and the taking over by Government of the private Tuberculosis Sanatorium at Tambaram, installation of X-Ray apparatus in the headquarter hospitals at Mangalore and Salem and a grant to the Tinnevelly district board for construction of medical buildings.

318–323 212. *Medical colleges and schools.*—The increase in the revised estimate for 1935–1936 is due mainly to the adjustment in India of the cost of apparatus and materials for the Vizagapatam Medical College obtained direct from abroad instead of through the High Commissioner. The budget estimate for 1936–1937 includes provision for additional staff required for the Medical College, Vizagapatam, the Stanley Medical School and the Lady Willingdon Medical School for Women, Madras, and for the purchase of additional instruments and materials required for the Medical College, Madras.

323–325 213. *Mental hospitals.*—The increase in the revised estimate for 1935–1936 is due mainly to the introduction of special diet for mental patients suffering from tuberculosis and to the purchase of additional articles of hospital necessaries and equipment consequent on the increase in the population of the hospitals. The budget estimate for 1936–1937 includes provision for additional staff required for the Mental hospital, Madras.

325–326 214. *Chemical Examiner.*—The budget estimate for 1936–1937 excludes the expenditure relating to the areas to be transferred to Orissa.

305 and 326 215. *Grants for medical purposes.*—The estimates provide for the usual grant to the Madras Medical Council and for the expenses debitable to Provincial funds in connexion with the Indian Medical Council.

326 216. *Expenditure in England—Stores.*—The adjustment in India, instead of in England, of the cost of apparatus and materials for the Vizagapatam Medical College accounts mainly for the decrease in the revised estimate for the current year. The budget estimate for 1936–1937 excludes the special provision included in the budget for the current year for additional X-Ray apparatus for the Barnard Institute of Radiology, Madras, and the provision relating to the areas to be transferred to Orissa.

327–340

Demand XX—Public Health—Transferred.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
33. Public Health—				
Public health establishments	11·52	11·69	11·83	12·06
Grants for public health purposes	4·45	8·61	7·43	7·58
Expenses in connexion with epidemic diseases.	1·04	·88	·87	·91
Bacteriological laboratories	3·59	3·71	3·84	3·80
Pasteur Institute	·35	·38	·38	·38
Works	·03	·04	·04	·04
Expenditure in England—Stores	·29	·35	·35	·35
Total—Demand XX ..	21·27	25·66	24·74	25·12

Expenditure.

327–328 and 331–336 217. *Public health establishments.*—The increase in the revised estimate for 1935–1936 is due to the creation of a temporary post of head clerk in the office of the Director of Public Health, to the transfer to the control of the Sanitary Engineer from October 1935 of an inspector of steam boilers for the inspection of water works of local bodies, to a fall in the recovery from the latter (which is adjusted in abatement of expenditure) of centage charges for work done by the Sanitary Engineering department on their behalf

and to the employment of additional staff for conducting cyanogas fumigation experiments in the Cumbum valley of the Madura district from contributions (which are credited to the receipt head XXIII. Public Health) from the Travancore State and the Madura district board.

The budget estimate for 1936–1937 excludes the expenditure in the areas to be transferred to Orissa but provides for normal requirements and for the appointment of a first-class health officer for malaria work and of second-class health officers in Erode, Gudiyattam and Tenali municipalities and additional staff in the Sanitary Engineer's office for the preparation, in advance of programme, of plans and estimates for water-supply and drainage schemes of local bodies.

218. *Grants for public health purposes.*—The decrease in the revised estimate for 1935–1936 is mainly due to smaller grants expected to be disbursed for the Madras water-supply and drainage, Salem drainage and Penukonda water-supply. 329 and 336–337

The budget estimate for 1936–1937 provides for the following grants among others :—

	LAKHS.
Works in progress.	
Madras Corporation—Water-supply and drainage	3·50
Adoni water-supply improvements	·01
Salem drainage	·20
Odukkam water-works, Dindigul	·04
Penukonda water-supply	·20
Extension of pipe lines, Masulipatam	·15
New Works.	
Trichinopoly—Realignment of pumping main	·33
Masulipatam—Water-supply extension to Bandar Port and other areas ..	·30
Adoni water-supply-yield test	·03
Bellary—Extension of water-supply to fort and cantonment areas ..	·27
Coimbatore—Additional water-supply mains	·42
Negapatam drainage	·05
Rajahmundry drainage	·05
Tirupati drainage	·21
Coimbatore drainage	·05
Srirangam—Construction of drains in South Royagopuram and Ammamantapam extensions	·07
Rural water-supply	2·97
Total ..	8·85
Deduct probable lapses	— 1·34
Net total ..	7·51

Provision has also been made for grants to the Hospet municipal council for maintenance of irrigation channels and other anti-malarial measures, and to maternity and child-welfare division of the Madras branch of the Indian Red Cross Society towards expenditure on the training school for health visitors.

219. *Expenses in connexion with epidemic diseases.*—In this minor head is shown the expenditure on plague establishments and preventive measures, purchase of quinine for free distribution, adoption of sanitary measures in malarial tracts and the loss reimbursed to the Jail department for selling quinine at less than the cost price through post offices. The decrease in the revised estimate for 1935–1936 is due to the reduction in the quantity of quinine purchased for free distribution owing to the demand for quinine being less than was anticipated and to smaller loss on the sale of quinine through post offices. This decrease is partly offset by larger expenditure on plague preventive measures owing to the prevalence of plague. 329 and 337

The budget estimate for 1936–1937 anticipates normal expenditure on plague preventive measures and provides for the employment in the Bellary district of a special malaria officer and staff for the investigation of the problem of malaria transmission with a view to formulating definite measures of control of the disease.

Reference to pages in the Civil Budget Estimates.

329 and 338–339 220. *Bacteriological laboratories.*—The expenditure on the King Institute of Preventive Medicine is exhibited under this head. The quantity of serum purchased in the current year was larger than anticipated owing to the abnormal demand for vaccines. This increase in expenditure is partly set off by savings due to the appointment of a junior officer to perform the duties of an assistant director.

The budget estimate for 1936–1937 includes provision for the purchase in bulk, instead of in small bottles and tubes as at present, of streptococcus serum. This is expected to result in savings in future years.

341–362

Demand XXI—Agriculture—Transferred.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
34. Agriculture—Agriculture	18·47	19·18	18·52	19·14

Expenditure.

221. The decrease in the revised estimate for 1935–1936 is due mainly to the change in the personnel of the Director of Agriculture, the late appointment of the additional agricultural demonstrators and messengers sanctioned for employment in the current year and smaller expenditure on the maintenance of motor units and on the purchase of apparatus and materials for the Agricultural college. The budget estimate for 1936–1937, besides including provision for the whole year on account of the additional demonstrators and messengers appointed in the current year, provides for new schemes of expenditure, the chief of which are the appointment of additional agricultural demonstrators and maistries, employment of assistants and fieldmen for coconut stations of the oilseeds section, and a scheme of research in dry farming in the Anantapur district.

363–372

Demand XXII.—Civil Veterinary Services—Transferred.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
34. Agriculture—Veterinary	9·13	9·44	9·63	9·75

Expenditure.

222. The increase in the revised estimate for 1935-1936 is mainly due to the large
370 purchases of sera and vaccine from Muktesar and to the receipt in the current year of stores for the Veterinary college expected to be received and paid for last year; this is
371 partly counterbalanced by less expenditure on the purchase of livestock at the Madras Serum Institute owing to the smaller number of animals required as a result of a reduction in the consumption of serum consequent on increased goat virus inoculations, and the postponement of the introduction of the B.V.Sc. degree course in the Veterinary college. The increase in the budget estimate for 1936–1937, in spite of the exclusion of the expenditure in the Orissa tracts, is due to accrual of increments and provision made for new schemes of expenditure, the chief ones being the appointment of six additional touring veterinary assistants and of compounders in certain veterinary hospitals, the opening of a new veterinary dispensary at Tiruturaipundi, Tanjore district, the recruitment of an officer in England on contract as Lecturer in Pathology and Bacteriology and the introduction of the B.V. Sc. degree course in the Madras Veterinary college.

373–376

Demand XXIII—Co-operative Societies—Transferred.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
34. Agriculture—Co-operative Credit	11.15	11·67	11·67	12·12

Expenditure.

223. The revised estimate for 1935–1936 takes into account the expenditure on the deputation of an I.C.S. officer for training in the department. This extra expenditure is offset by savings due to delay in the appointment of some of the additional staff for execution work and land mortgage banks sanctioned in the current year.

Reference to pages in the Civil Budget Estimates.

The budget estimate for 1936-1937 excludes the expenditure relating to the areas to be transferred to Orissa but includes a full year's provision for the additional staff employed in the current year for the land mortgage banks and for execution work and provision for nine months on account of the officer on training. It also provides for new schemes, the chief of which are the employment of additional inspectors of co-operative societies for liquidation work, additional staff for execution work and additional sub-deputy registrar and staff for checking accounts of liquidated societies and departmental revenues, and additional junior inspectors for non-credit work in the Trichinopoly and Salem districts and for organizing more milk supply societies.

Demand XXIV—Cinchona—Reserved. 377–384

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
35. Industries—Cinchona	5·19	6·10	5·63	5·75
56. C. Capital Outlay on Industrial Development—Cinchona	·09	·21	·21	— ·16
Total—Demand XXIV ..	5·28	6·31	5·84	5·59

Expenditure.

224. *Industries—Cinchona.*—The decrease in the revised estimate for 1935-1936 is due partly to the temporary closure of the quinine factory in the current year and to the smaller provision (*a*) for interest charges on Capital outlay due to the reduction of the average rate of interest and (*b*) for depreciation of plant and machinery. The budget estimate for 1936-1937 provides for the working of the quinine factory throughout the year. 380–384

225. 56. *C. Capital Outlay on Industrial Development—Cinchona.*—The net debit or credit on account of the capital expenditure on the Anamalais plantations, after taking into account the value of bark harvested from the plantations in the year, is shown under this head. The budget estimate for 1936-1937 takes credit, in adjustment of the capital outlay incurred in previous years, for the value (·25) of the bark proposed to be harvested in the year which is in excess of the anticipated capital outlay (·09) in that year. 378

Demand XXV—Industries—Transferred. 385–403

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
35. Industries—Transferred—Industries	11·33	12·17	12·62	12·35
Expenditure in England—Stores	·04	·05	·07	·09
Total ..	11·37	12·22	12·69	12·44
56. C. Capital outlay on Industrial Development—Investments in Government commercial undertakings	— ·28	..	..	..
Total—Demand XXV ..	11·09	12·22	12·69	12·44

389

Expenditure.

226. *Industries.*—The increase in the revised estimate for 1935-1936 is due to the debit to this head, after the budget estimate for the year had been fixed, of the expenditure from the Government of India's grants for the development of handloom and sericultural industries in this Province—see paragraph 304. The increase is counterbalanced to some extent by savings due to the lower pay drawn by the present Director of Industries, smaller expenditure in the Leather Trades Institute due to the superintendent's post being kept vacant and in the Kerala Soap Institute due to a fall in the demand for soaps, and a lower amount of interest adjustable on capital invested in the Kerala Soap Institute and the Industrial Engineering Workshops consequent on the reduction in the average rate of interest. 390–403 402–403

The budget estimate for 1936-1937 anticipates variations in expenditure from the grants for the handloom and sericultural industries and includes provision for new schemes, namely, grants-in-aid to industrial schools for buildings and equipment, purchase of

additional equipment for the School of Technology, continuance of the contribution to the Indian Institute of Science, Bangalore, introduction of an electric wiring course in the Madura Industrial School, installation of machinery for the manufacture of gold thread in the Government Textile Institute and demonstration of improved methods of coir retting and coir production at Baruva.

389 227. 56. *C. Capital outlay on Industrial Development—Investments in Government commercial undertakings.*—The accounts for 1934–1935 take credit for the adjustment of the final balances in the personal ledger accounts of the Kerala Soap Institute and the Industrial Engineering Workshops in reduction of capital invested consequent on the introduction of the gross budgeting system. Further capital outlay on the Kerala Soap Institute and the Industrial Engineering Workshops is not contemplated at present.

404–414

Demand XXVI—Fisheries—Transferred.

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
35. Industries—Transferred—				
Fisheries	5·52	5·66	5·67	5·75
Expenditure in England—Stores	·03	·07	·08	·04
Total—Demand XXVI ..	5·55	5·73	5·75	5·79

Expenditure.

228. *Fisheries.*—The budget estimate for 1936–1937 excludes expenditure on the fish-curing yards in areas to be transferred to the Orissa Province and the special provision for machinery from England in the current year's budget, but includes provision for new schemes, namely, purchase of apparatus for diving experiments, employment of additional teachers in some fisheries schools and conduct of experiments in deep-sea fisheries.

415–430

Demand XXVII—Miscellaneous Departments—Reserved.

	Accounts, 1934–1935.	Budget estimate, 1935-1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
37. Miscellaneous departments—				
Labour	6·43	6·55	6·50	6·53
Inspector of factories	·79	·78	·81	·81
Inspector of steam boilers	·72	·80	·70	·61
Electrical inspector	·49	·53	·53	·60
Inspection of motor vehicles	·60	·53	·50	·48
Gazetteer and statistical memoirs ..	·08	·08	·08	·06
Examinations	·27	·26	·30	·30
Broadcasting	·30	..	·03	..
Bureau of commercial intelligence including statistics—Provincial economic council	..	..	·02	.04
Expenditure in England—Stores ..	·04	·01	·02	·04
Total—Demand XXVII ..	9·72	9·54	9·49	9·47

Expenditure.

420–425 229. *Labour.*—Under this minor head are shown the charges on account of the Commissioner of Labour and his establishment and the special staff employed in districts for the amelioration of the condition of the depressed classes, and the expenditure incurred on the reclamation of Kallars and Koravars and on the maintenance of settlements for criminal tribes.

The decrease in the revised estimate for 1935–1936 is due partly to a small reduction in the district labour staff and partly to the drawal of revised scales of pay by some members of the staff. The budget estimate for 1936–1937 excludes the special provision made in the budget estimate for 1935–1936 for the construction and repair of school buildings for Kallar boys and for the construction of the assistant manager's quarters at the Stuartpuram settlement, but the resultant savings are counterbalanced by provision made for the revival of discretionary grants by the Commissioner of Labour,

for purchase of raw materials for the Aziznagar settlement to comply with an indent for dhurries from the Police department, and for expenditure on quarrying in the Sitanagaram settlement, which from next year will be met from funds provided in the budget instead of from a special advance. As against the expenditure on the last two items there will be corresponding receipts credited to XXVI. Miscellaneous Departments. Provision has also been included in next year's budget for additional educational facilities, construction of wells, etc., for Kallars in the Madura district, for an additional class in the school for boys at the Stuartpuram settlement, and for a maternity ward in the Sitanagaram settlement.

230. *Inspector of Factories.*—The revised estimate for 1935–1936 and the budget estimate for 1936–1937 include provision for the payment of fees to medical officers for the medical examination of adolescents and children working in factories, in accordance with the requirements of the Indian Factories Amendment Act, 1934. 426

231. *Inspector of Steam Boilers.*—The decrease in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is due mainly to provision for an Inspector of Steam Boilers who has been transferred to the control of the Sanitary Engineer as mechanical expert for the inspection of pumping plants of municipal water works having been made under 33. Public Health. 427

232. *Electrical Inspector.*—The budget estimate for 1936–1937 includes provision for passages for the Electrical inspector, for the purchase of electrical testing equipment and for the employment of additional staff in his laboratory. 428

233. *Inspection of motor vehicles.*—The decrease in the revised estimate for 1935–1936 is due to vacancies among inspectors. The budget estimate for 1936–1937 provides for normal requirements excluding the Orissa tracts and for the appointment of temporary clerks in some district police offices for the issue of G permits. 429

234. *Gazetteer and statistical memoirs.*—The work connected with the revision of district gazetteers is expected to be completed in 1936–1937. 429

235. *Examinations.*—The increase is due to payment of honoraria to examiners in respect of additional examinations, not contemplated in the budget, conducted by the Madras Services Commission. 430

236. *Broadcasting.*—The revised estimate for 1935–1936 represents the expenditure necessitated by the continuance of the post of the broadcasting adviser longer than anticipated. 418

237. *Bureau of commercial intelligence including statistics—Provincial economic council.*—The revised estimate for 1935–1936 and the budget estimate for 1936–1937 provide for the payment of travelling allowance to non-official members of the Provincial economic council and its sub-committees. 418

238. *Expenditure in England—Stores.*—The budget estimate for 1936–1937 provides for the purchase of stores required by the Electrical Inspector and the Inspector of Steam Boilers. 419

Demand XXVIII—Miscellaneous Departments—Transferred. 431–436

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
37. Miscellaneous departments—				
Labour	7·54	8·22	8·34	8·31
Examinations	3·27	3·37	3·42	3·39
Provincial statistics—				
Registration of births and deaths	·11	·11	·11	·11
Charges on account of the Provincial Motor Vehicles Taxation Act.	31·22	32·04	35·24	34·21
Total—Demand XXVIII	42·14	43·74	47·11	46·02

Expenditure.

239. *Labour.*—Expenditure on the maintenance of schools and provision of wells and pathways for the depressed classes and grants for acquisition of house-sites for scheduled castes and labourers are shown under this head. 433–434

A change in the procedure for the disbursement of scholarships which involved advance payments in the current year accounts for the increase in the revised estimate for 1935–1936; but it is partly counterbalanced by savings due to a reduction in the rate of boarding grants given to the Badaga pupils in the boarding homes at Ootacamund and Hubbathalai. The budget estimate for 1936–1937 provides, in addition to normal expenditure, for expansion of the activities of the department and also for schemes of new expenditure, viz., half grants for acquisition of house-sites for scheduled castes and labourers,

increase of grants for schooling charges of depressed classes, building grants to the Depressed Classes Mission, Mangalore, and the Devadhar Malabar Reconstruction Trust, maintenance grant for a school at Pavoor, Malabar, increase of boarding grants to the panchama girls' hostel, Bellary, and to the Servindia Society's hostel at Mayanur, Trichinopoly district, and boarding grants to the Sreeramashram boarding home, Tallapalem, Guntur district, and the Adi-Andhra boys' hostel at Alur, Bellary district.

434–435 240. *Examinations.*—The charges on account of the examinations conducted by the Commissioner for Government Examinations, e.g., the secondary school-leaving certificate and miscellaneous technical examinations, are shown under this head.

The increase in the revised estimate for 1935–1936 occurs mainly under remuneration to examiners due to an increase in the number of candidates for the secondary school-leaving certificate examination. The budget estimate for 1936–1937 excludes charges relating to the Orissa tracts but provides for an increase in expenditure consequent on the anticipated increase in the number of candidates for the secondary school-leaving certificate examination.

436 241. *Charges on account of the Provincial Motor Vehicles Taxation Act.*—The charges for the collection of taxes and issue of licences, the cost of the police staff employed for checking licences and compensation due to local bodies under the Madras Motor Vehicles Taxation Act, 1931, are shown under this head.

The increase in the revised estimate for 1935–1936 is due mainly to larger compensations payable as the shares of the local bodies under the Madras Motor Vehicles Taxation Act, 1931, partly on account of the arrears of last year and partly on account of larger receipts in the current year. The budget estimate for 1936–1937 excludes charges relating to the Orissa tracts and anticipates a reduction in the carry-over of arrears of the current year.

437–442

Demand XXIX—Civil Works—Works—Transferred and Reserved.

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
41. Civil Works—Transferred—				
Original Works—Buildings	20·64	20·16	19·07	24·35
Original Works—Communications	2·50	3·36	5·53	3·45
Repairs	17·71	16·90	16·93	17·52
Suspense	— 3·18	— 2·06	— 3·60	— 1·50
Deduct—English cost of stores and establishments—Stores.	— ·20	— 1·92	— 1·89	— ·14
Expenditure in England—Stores (including loss or gain by Exchange).	·20	1·92	1·89	·14
Lump addition for re-grant of lapses ..	..	·20	..	·20
Lump sum deduction for probable savings ..	..	— 1·05	..	— 2·77
Total—Transferred ..	37·67	37·51	37·93	41·25
41. Civil Works—Reserved—				
Residences of the Governor	3·16	3·39	3·39	3·16
Total—41. Civil Works—Transferred and Reserved.	40·83	40·90	41·32	44·41
60. Civil Works—Not charged to Revenue—Transferred and Reserved.	..	6·47	4·75	16·75
Lump sum deduction for probable savings ..	..	..	..	— 1·35
Total—60. Civil Works ..	...	6·47	4·75	15·40
Total—Demand XXIX ..	40·83	47·37	46·07	59·81

Expenditure.

438 242. 41. *Civil Works—Original Works—Buildings.*—The decrease in the revised estimate for 1935–1936 is due mainly to delay in starting some works and savings due to low tender rates. The budget estimate for 1936–1937 includes provision for certain new works which are—

(1) construction of quarters for the District Forest Officer, Madura;

(2) acquisition of a bungalow for the Collector of Vizagapatam and improvements thereto;

(3) construction of bungalows for the Collector, East Godavari, and the Sub-Collector, Hosur;

(4) construction of a building for the correspondence branch of the Chingleput Collector's office at Saidapet;

(5) construction of quarters for the Revenue Divisional Officers at Markapur and Gudivada;

(6) construction of quarters for the revenue staff at Uttangarai;

(7) construction of a Deputy Tahsildar's office at Tiruvur, Kistna district;

(8) construction of a combined court-house for Sub-Judge and District Munsif, Tuticorin;

(9) construction of a residence for the District Munsif, Madanapalle;

(10) construction of a new workshop in the Central Jail, Salem;

(11) extension of the armoury buildings at Palamcottah;

(12) construction of a venereal out-patient department for the Government Rayapuram Hospital, Madras;

(13) drainage and sanitary fittings and construction of quarters for the nursing staff in the Government headquarter hospital at Coimbatore;

(14) taking over by Government of Dr. Muthu's Tuberculosis Sanatorium, Tambaram;

(15) construction of a building for the X-ray department in the Government Tuberculosis hospital, Madras;

(16) erection of a fourth gasometer at the Agricultural College, Coimbatore;

(17) construction of permanent buildings for the veterinary hospitals at Dharapuram and Venkatagiri;

(18) additions and alterations to the Marine Aquarium, Madras;

(19) construction of quarters for the Subdivisional officers at Dowlaishwaram; and

(20) construction of an inspection bungalow at Tanjore.

A provision of 2·00 has also been included for further expenditure on remodelling the Government Press at the Mint Buildings, the expenditure being met by transfer from the balance in the Government Press Depreciation Fund.

243. *Original works—Communications.*—The increase in the revised estimate for 1935–1936 is due mainly to the write back to this head from 55. Irrigation—Cauvery-Mettur Project of a portion of the cost of the Cauvery and the surplus sluice bridges on the Thoppur-Mettur road, partly off-set by savings due to low tender rates and to delay in starting certain works. The budget estimate for 1936–1937 provides for the completion of works in progress and for certain new works. These are—improvements to the Pandikad-Karuvarakundu road, reconstruction of the Wenlock and the Burliar bridges and another bridge at mile 13/0 on the Ootacamund-Mettupalaiyam road and the widening of the General Hospital bridge at Madras the expenditure next year on which will be met from the contribution of the Madras Corporation. Provision has also been entered for two works in progress financed from the Road Development subventions, viz., concreting the road over the Kistna anicut at Bezwada and constructing a bridge over the Eranjoly river in the Malabar district. 438

The details of the major works for which provision has been made in the budget estimate for 1936–1937 are shown on pages 7–20 of the Detailed Civil Works Budget (Appendix F to the Civil Budget Estimates).

244. *Repairs.*—This head exhibits the maintenance and repair charges on buildings and roads in charge of the Public Works department and rates and taxes paid by that department. The budget estimate for 1936–1937 excludes the expenditure in the areas to be transferred to the Orissa Province, but includes larger provision for repairs to the Anamalai Ghat Road and for repair of flood damages. 438

245. *Suspense.*—The net credit or debit in the stock and suspense account is shown under this head. Stock and suspense is the account relating to stores and manufactured articles which are to be used on works or are written off. When stores and other articles are issued to works or are written off, their value is debited to the works and credited to the stock and suspense account. The transactions under this head are of a fluctuating character. 438

246. *Expenditure in England, loss or gain by exchange and deduct—English cost of stores and establishment—Stores.*—Expenditure incurred in England by the High Commissioner on purchase of stores for the Public Works department relates not only to civil works, but also to irrigation, deposit and contribution works; all such expenditure is 438

438 accounted for under Expenditure in England and loss or gain by exchange under 41. Civil Works. The value of stores is subsequently debited to the work concerned, or to stock when stores are not immediately required for issue to a work. In order to avoid the same expenditure being charged twice in the accounts, a corresponding credit is afforded to the head *Deduct*—English cost of stores and establishment—Stores.

The budget estimate for 1936–1937 excludes the special provision made in the current year's budget for the purchase of a suction dredger for the Godavari Headworks division and of machinery to lift the shutters in the Godavari anicut.

438 247. *Lump addition for re-grant of lapses.*—This is intended to meet the expenditure, if any, on works expected to be completed this year but which are not so completed.

438 248. *Lump sum deduction for probable savings.*—As large savings have occurred under this major head, it has been decided to take credit for a probable lapse of about 10 per cent of the expenditure budgeted for.

249. 60. *Civil Works—Not charged to revenue.*—The decrease in the revised estimate
441–442 for 1935–1936 is mainly due to delay in the starting of certain works. The budget estimate for 1936–1937 includes, in addition to the works in progress, provision for the following new works :—

(1) construction of buildings for the Headquarter hospital at Cocanada.

(2) construction of certain buildings in, and making certain alterations and additions to, the Government House, Guindy.

(3) construction of quarters for the police officers and subordinate staff—second instalment.

443–445

Demand XXX—Civil Works—Establishment and Tools and Plant—Transferred.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
41. Civil Works—				
Establishment	39·41	41·79	40·90	39·84
Tools and plant	·81	·87	·87	·84
Total ..	40·22	42·66	41·77	40·68
Deduct—English cost of stores and establishment—Establishment ..	— 1·59	— 1·73	— 1·64	— 1·85
Total—Demand XXX ..	38·63	40·93	40·13	38·83

Expenditure.

443–444 250. *Establishment.*—The establishment charges in the Public Works Department, other than those relating to special establishments employed on irrigation works and establishments working in the Agency tracts, are shown in the first instance, under 41. Civil Works—Establishment—Transferred (pages 32–43 of the Detailed Civil Works Budget) and are subsequently allocated among the various heads of account to which the outlay on works executed by the department is debitable. In the present demand are shown the gross establishment charges, after deducting percentage recoveries on account of work done for the Central Government and local bodies and lump sum contributions for works received from private persons. The decrease in the revised estimate for 1935–1936 is due to smaller expenditure on temporary establishments. The further decrease in the budget estimate for 1936–1937 is due to the proposed closure of the Waltair circle from 1st April 1936 and to the exclusion of the expenditure in the areas to be transferred to the Orissa Province.

The budget estimate for 1936–1937 also provides among others for the employment of additional staffs in the Vennar, Cauvery and Grand Anicut canal divisions and the Tanjore circle office to cope with increase of work, for the creation of a special subdivision for the excavation of the Appapuram channel, Kistna Western Delta and for the special staffs for the construction of new hospital buildings at Cocanada and improvements to the Cocanada water-supply.

445 251. *Tools and plant.*—The decrease in the budget estimate for 1936–1937 is due partly to restriction in expenditure on the purchase of new tools and plant and partly to the transfer of certain areas to the Orissa Province.

Reference to pages in the Civil Budget Estimates.

252. *Deduct—English cost of stores and establishment—Establishment.*—The expenditure incurred in England by the High Commissioner on account of leave salaries, deputation pay and sterling overseas pay is added to the gross establishment charges incurred in India and distributed *pro rata* among the civil works and irrigation heads. In order to avoid the same expenditure being charged twice in the accounts, a corresponding credit is afforded to this minor head. The increase in the revised estimate for 1935–1936 occurs mainly under sterling overseas pay and in the budget estimate for 1936–1937 under leave salaries and deputation pay. 445

Demand XXXI—Civil Works—Grants-in-aid—Transferred.

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.	
41. Civil Works—					448–449
Grants-in-aid	55·94	65·79	65·35	85·78	

Expenditure.

253. Recurring grants to local bodies for maintenance of trunk and second-class roads and non-recurring grants for special repairs and new construction of roads, bridges, causeways, culverts, and village communications executed by local bodies and for water-supply and drainage schemes of local bodies executed by the Public Works department are the items of expenditure shown under this demand. 449

The decrease in the revised estimate for 1935–1936 is mainly due to the reduction of the maintenance grants for second-class roads to two bifurcated district boards consequent on the creation for them in the course of the year of two posts of district board engineers paid from Provincial funds, to discontinuance of the grant to the Bellary District Board for the maintenance of the road from Bellary to Ramandrug in the Sandur State and to savings in the provision for works financed from the Road Development Account consequent on the delay in the receipt of the Government of India's sanction for some of the works. On the other hand, there is an increase due to larger grants to local bodies for road works mainly to relieve distress or for special repairs and for water-supply and drainage schemes, mainly owing to the better progress of the Virudunagar water-supply scheme. 449

The budget estimate for 1936–1937 excludes grants on account of expenditure in the areas to be transferred to Orissa and allows for further reduction in the grants for maintenance of second-class roads equal to (*a*), a full year's cost on account of the additional District Board engineers, and (*b*) the contribution for the maintenance of the Tanjore Headquarter Hospital due from the old Tanjore District Board from its chatram funds which the Board declined to continue but which is proposed to be deducted from the grants admissible to the present West Tanjore District Board. The budget estimate for 1936–1937 excludes also the special grants for works to relieve distress given in the current year. Provision has, however, been made for special repairs to trunk and market-ing roads on a large scale, for larger grants for village communications and for the following specific works to be financed from the Road Development Account. 449

—	Amount of grant.	Grant already disbursed or expected to be disbursed to end of 1935–1936.	Provision in 1936–1937.	Balance of grant to be dis-bursed in subsequent years.
(1)	(2)	(3)	(4)	(5)
Works in progress.				
1 Construction of girder bridge over the Ponnai on the Madras-Bombay Trunk Road, North Arcot district	3·66	·33	1·50	1·83
2 Special improvements to the Tiruvalam-Katpadi Road, North Arcot district ..	1·32	·20	·60	·52
3 Improvements to the Gudalur-Vayittiri-Calicut Trunk Road, Nilgiris district.	1·87	1·75	·12	..
4 Construction of a bridge across the Bhavanasi on the Kurnool-Chittoor Trunk Road, Kurnool district	1·00	·30	·40	·30

—	Amount of grant.	Grant already disbursed or expected to be disbursed to end of 1935–1936.	Provision in 1936–1937.	Balance of grant to be disbursed in subsequent years.
(1)	(2)	(3)	(4)	(5)
Works in progress—cont.				
5 Special repairs to the Great Southern Trunk Road between Tirumangalam and Ramnad frontier, Madura district.	·61	·30	·31	..
6 Improvements to road No. A-4 Section VIII—Mongom to Kuthilangadi, Malabar district	1·97	·50	1·47	..
7 Remetalling road No. A-4 Sections III and IV—Olavakote to Mannarghat, Malabar district	·88	·50	·38	..
8 Remetalling road No. A-4, Sections I and II, Walayar to Keelmandapam, Malabar district	·58	·30	·28	..
9 Converting the arched bridge of 10 vents into a girder bridge of 20 vents over the Sarada on the Great Northern Trunk Road, Vizagapatam district ..	2·14	·50	·50	1·14
10 Diversion of the Great Northern Trunk Road, viz., Vizianagram-Nellimerla and Jagannadarajapuram	5·22	·06	·50	4·66
11 Special repairs to the road from Kodaikanal road station to Kuruvanath ..	2·03	·30	·75	·98
New works.				
1 Reconstruction of a heavy retaining wall at mile 58/4 of the Coimbatore-Hassanur trunk road in the Coimbatore district	·24	..	·24	..
2 Reconstruction of four weak bridges and a culvert on the Mangalore-Mysore trunk road in the South Kanara district	1·70	..	1·70	..
3 Special improvements to the Mangalore-Mercara road up to mile 14/7 in the South Kanara district	·20	..	·20	..
4 Redecking of the Kundah bridge in the Nilgiris district	·19	..	·19	..
5 Construction of a bridge across the Sadam at mile 27/2 of the road from Punganur to Pulicherla in the Chittoor district	·26	..	·26	..
6 Improved surfacing of roads over bridges in the Bellary, Ganjam and Trichinopoly districts	·68	..	·68	..
7 Construction of a girder bridge across the Muthiravel river at mile 5/4 of the Chittoor-Kurnool trunk road in the Chittoor district	·94	..	·50	·44
8 Construction of a bridge over the Korapuzha river in Malabar district ..	3·65	..	·50	3·15
9 Construction of a bridge over the Murat river in Malabar district	2·82	..	·50	2·32
10 Construction of a bridge across the Tambaraparani at Murupanad on the road from Tinnevelly to Tuticorin in Tinnevelly district	5·00	..	1·00	4·00
11 Lump sum provision for new works to be selected from the comprehensive programme drawn up by the Special Engineer	..	..	17·42	..
Total ..	..	..	30·00	..

Reference to pages in the Civil Budget Estimates.

The new works mentioned above are provisional as, under the procedure laid down by the Government of India, expenditure may be incurred from the Central Road Development Fund only on schemes approved by that Government and the Standing Road Committee of the Central Legislature.

The budget estimate for 1936–1937 provides for grants to local bodies for the following water-supply and drainage schemes, executed on their behalf by the Public Works department.

——	Amount of grant.	Grant already disbursed or expected to be disbursed to end of 1935–1936.	Provision in 1936–1937.	Balance of grant to be disbursed in subsequent years.
(1)	(2)	(3)	(4)	(5)
I. Works in progress.				
1 Nellore water-works improvements ..	·48	·26	·15	·07
2 Arkonam water-supply	·96	·17	·25	·54
3 Walajapet water-supply	·48	·05	·23	·20
4 Tiruppur water-supply (investigation) ..	·02	..	·02	..
5 Proddatur water-supply (extension) ..	·15	·12	·03	..
6 Virudhunagar water-supply	3·63	1·65	·50	1·48
7 Bezwada drainage	3·77	2·19	·60	·98
8 Bellary drainage	2·20	..	·40	1·80
9 Peddapuram water-supply	·48	·01	·25	·22
10 Tiruvallur water-supply	·66	·02	·15	·49
11 Saidapet water-supply (supplemental scheme)	·52	·11	·06	·35
Total—Works in progress ..	13·35	4·58	2·64	6·13
II. New Works.				
1 Cocanada water-supply improvements ..	·96	..	·25	·71
2 Karur water-supply scheme ..	1·24	..	·05	1·19
3 Adoni water-supply improvements ..	4·93	..	·07	4·86
4 Tiruppur water-supply (main) ..	·92	..	·05	·87
5 Sembiem water-supply	0·64	..	·05	·59
6 Srirangam drainage	1·81	..	·25	1·56
Total—New works ..	10·50	..	·72	9·78
Total I and II ..	23·85	4·58	3·36	15·91
Deduct—Probable savings	..	..	— ·84	·84
Grand Total ..	23·85	4·58	2·52	16·75

Demand XXXII.—Famine Relief—Reserved. 450–451

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
43. Famine— Famine Relief	2·18	1·25	15·76	1·00

Expenditure.

254. *Famine relief.*—This head relates to the charges incurred on relief measures on account of famine, floods or fires. The increase in the revised estimate for 1935–1936 is due to expenditure on a larger scale on famine relief measures in the Bellary and Anantapur districts. The budget estimate for 1936–1937 makes a small provision for a contingency arising on account of unfavourable seasons or other calamities. 451

Reference to pages in the Civil Budget Estimates.

Demand XXXIII—Pensions.

452–455

	Accounts, 1934-1935.	Budget estimate, 1935-1936.	Revised estimate, 1935-1936.	Budget estimate, 1936-1937.
45. Superannuation allowances and pensions—				
Superannuation and retired allowances.	61·42	61·91	64·42	65·45
Donations to provident funds ..	·47	·46	·48	·46
Compassionate allowances	·35	·32	·38	·34
Gratuities	·96	·78	·80	·77
Covenanted Civil Service pensions—Annuities.	·71	·68	·73	·68
Deduct—Amount on account of Commercial departments.	—2·05	—1·43	—1·45	—1·19
Total ..	**61·86**	**62·72**	**65·36**	**66·51**
45-A. Commuted value of pensions financed from ordinary revenues.	8·99	10·67	10·17	10·12
Deduct—Commuted value of pensions recovered from other Governments.	—2·40	—2·70	—2·71	—2·70
Total ..	**6·59**	**7·97**	**7·46**	**7·42**
Total—Demand XXXIII ..	**68·45**	**70·69**	**72·82**	**73·93**

Expenditure.

45. *Superannuation allowances and pensions.*

453 255. *Superannuation and retired allowances.*—The increase in the revised estimate for 1935–1936 is due mainly to the growth in the pension list and partly to the smaller amount of pensions actually commuted last year and expected to be commuted this year than allowed for. The budget estimate for 1936–1937 excludes the pensions payable in the Orissa tracts, but allows for a further growth of the pension list pertaining to this Province.

453 256. *Compassionate allowances.*—Allowances granted to officers removed for misconduct, insolvency, or inefficiency, to officers wounded and to the families of officers killed in the discharge of their duties are debited to this head.

453 257. *Gratuities.*—Under this head are shown gratuities to Government servants retiring prematurely and to families of deceased Government servants left in indigent circumstances.

453 258. *Covenanted Civil Service pensions—Annuities.*—The expenditure under this head varies with the number of retired officers of the Indian Civil Service drawing their annuities in India from time to time.

453 259. *Deduct—Amount on account of commercial departments.*—The pensionary charges relating to the Irrigation department and to the establishments employed for the operation of the hydro-electric schemes are debited to the respective heads of account (viz., XIII. Irrigation—Working expenses, 16. Irrigation, 55. Irrigation—Other works, 55. Irrigation—Cauvery-Mettur Project, XXX-A. Pykara-Hydro-Electric scheme and 58. Capital outlay on hydro-electric schemes) by a *per contra* credit to this head. The decrease in the budget estimate for 1936–1937, as compared with the revised estimate for 1935–1936, is due to the reduction of staff employed in the Cauvery-Mettur Project.

Reference to pages in the Civil Budget Estimates.

45-A. Commuted value of pensions financed from ordinary revenues.

260. *Commuted value of pensions financed from ordinary revenues.*—Amounts paid (1) to pensioners in commutation of portions of their pensions in accordance with the rules, and (2) to the Government of India in commutation of the Provincial share of the pensions of Military officers, such as those belonging to the Indian Medical Service and the Indian Medical Department, and of the pensions of Provincial officers who elect to draw their pensions in Central treasuries are debited to this head. The decrease in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 is due to the number of applications for commutation being less than anticipated. 454

261. *Deductions—Commuted value of pensions recovered from other Governments.*—This head takes credit for the recovery from the Government of India of the commuted value (1) of that Government's share of the pensions of the officers of the Madras Government who had served under both Governments and (2) of pensions wholly debitable to that Government but which are drawn in the treasuries of this Province. 454

Demand XXXIV—Stationery and Printing—Reserved and Transferred. 456–467

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
46. Stationery and Printing—				
Stationery.				
Reserved.				
Stationery office	·81	·70	·72	·75
Purchase of Stationery Stores	2·82	3·22	4·29	2·73
Expenditure in England—Stores (including loss or gain by exchange)	·53	·46	·42	·44
Total ..	4·16	4·38	5·43	3·92
Transferred.				
Supply of Stationery stores to Transferred departments	1·06	1·10	1·00	1·02
Printing—Reserved.				
Government presses	10·06	11·49	11·14	10·88
Printing at private presses	·74	1·86	·90	1·70
Expenditure in England—Stores (including loss or gain by exchange)	·36	·26	·24	·36
Total ..	11·16	13·61	12·28	12·94
Total—Demand XXXIV ..	16·38	19·09	18·71	17·88

Expenditure.

STATIONERY.

Reserved.

262. The expenditure on stationery includes the charges connected with the Stationery office and the cost of paper and other stationery articles purchased for the departments of Government.

263. *Stationery office.*—As already explained in paragraph 132 the figures represent the share of the combined establishment of the Stamp and Stationery offices debitable to this head. The increase in the revised estimate for 1935–1936 and in the budget estimate for 1936–1937 occurs under packing and carriage of stationery.

264. The total cost of stationery purchased in India and England is as below :—

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Stationery purchased—				
In India	3·78	4·25	5·22	3·67
In England (including loss or gain by exchange).	·53	·46	·42	·44
Customs duty	·11	·09	·08	·09
Total ..	4·42	4·80	5·72	4·20

The increase in the revised estimate for 1935–1936 is due to the large depletion of the stock on hand on the 1st April 1935 on account of unusually heavy supplies during 1934–1935 and the consequent purchase of larger quantities of stationery articles than anticipated. The budget estimate for 1936–1937 is based on the quantities of articles estimated to be actually required for issue in that year and takes into account the probable requirements in connexion with general elections under the Reforms (·65).

456 265. *Purchase of stationery stores.*—Under this minor head is shown the net expenditure on the purchase of stationery stores in India inclusive of customs duty on imported stores, after deducting the cost of stationery supplied to the Cauvery-Mettur Project and transferred departments. The figures are arrived at as shown below :—

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Stationery purchased in India	3·78	4·25	5·22	3·67
Customs duty on imported stores	·11	·09	·08	·09
	3·89	4·34	5·30	3·76
Deduct—Cost of stationery supplied to Cauvery-Mettur Project and district election officers	— ·01	— ·02	— ·01	— ·01
Deduct—Cost of stationery supplied to Provincial Transferred departments (shown under a separate minor head 'Supply of stationery stores')	— 1·06	— 1·10	— 1·00	— 1·02
	— 1·07	— 1·12	— 1·01	— 1·03
Net Total ..	2·82	3·22	4·29	2·73

As explained in the foregoing paragraph, the increase in the revised estimate for 1935–1936 is due to the purchase of larger quantities of stationery articles than anticipated on account of depletion of stock and the budget estimate for 1936–1937 provides for the purchase of articles estimated to be required for issue in that year taking into account the general elections under the Reforms.

PRINTING.

461-467 266. *Government Presses.*—The decrease in the revised estimate for 1935–1936 is mainly due to smaller expenditure under carriage of gazettes and forms and cost of blocks and maps and in connexion with the elections to the Provincial Legislatures. The budget estimate for 1936–1937 excludes the special provision included in the current year for the purchase of casting machines and mono-type key-boards and other equipment for the Government Press, but provides for the expenses on account of elections under the Reforms, and for the creation of the post of Mono-type Instructor in the Government Press.

458 267. *Printing at private presses.*—The decrease in the revised estimate for 1935–1936 is due to smaller expenditure on printing work connected with elections to local bodies and to the lapse of the provision made for expenses in connexion with general elections under the Reformed Constitution. The budget estimate for 1936–1937 provides for expenditure on the printing of electoral rolls of local bodies and for expenses in connexion with general elections under the Reformed Constitution.

467 268. *Expenditure in England—Stores.*—The budget estimate for 1936–1937 provides for the purchase of stores expected to be required for use in that year and of machinery for the Central Press, Mint Buildings and the Penitentiary Branch Press.

Reference to pages in the Civil Budget Estimates. 468-471

Demand XXXV—Miscellaneous—Reserved and Transferred.

	Accounts, 1934-1935.	Budget estimate, 1935-1936.	Revised estimate, 1935-1936.	Budget estimate, 1936-1937.
47. Miscellaneous—				
Reserved—				
Donations for charitable purposes ..	·86	·97	·95	1·00
Charges on account of European vagrants ..	..	·01	·01	·01
Rewards for destruction of wild animals ..	·05	·06	·05	·03
Irrecoverable temporary loans and advances written off	·08	·10	·21	·11
Contributions	1·74	1·67	1·66	1·56
Rents, rates and taxes	·21	·23	·21	·21
Miscellaneous compensations	·01	·02	·02	·02
Charges in connexion with the celebration of His Majesty's Silver Jubilee	..	..	·48	..
Miscellaneous and unforeseen charges ..	·02	·02	·02	·02
Total ..	**2·97**	**3·08**	**3·61**	**2·96**
Transferred—				
Irrecoverable temporary loans and advances written off	·12	·12	·12	·10
Contributions	·87	·88	·88	·83
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	(a) ..	(a) ..	(a) ..	(a) ..
Total ..	**·99**	**1·00**	**1·00**	**·93**
Total—Demand XXXV ..	**3·96**	**4·08**	**4·61**	**3·94**

(a) Below Rs. 500.

Expenditure.

RESERVED.

269. *Donations for charitable purposes.*—Under this head are shown grants for orphanages, langarkhanas, choultries and other public and charitable institutions, such as the Salvation Army's rescue home for women in Madras, the Madras Society for the protection of children and the Muhammadan Female Aid Charity Fund and compensations of long standing to certain private individuals. The budget estimate for 1936-1937 includes provision for the payment of a grant to the Madras Vigilance Association for the recruitment of a woman welfare worker. 471

270. *Rewards for destruction of wild animals.*—The budget estimate for 1936-1937 excludes expenditure in the areas to be transferred to the Orissa Province. 468

271. *Irrecoverable temporary loans and advances written off.*—This head receives debit by *per contra* credit to the advance head when a loan falling under the Provincial Loan Account or a revenue or other advance has to be written off as irrecoverable. The increase in the revised estimate for 1935-1936 is due mainly to the writing off, as irrecoverable, of a loan of ·07 granted under the Land Improvement Loans Act. 468

272. *Contributions.*—Under this head are shown the amounts payable to Central Revenues to make good the losses on unremunerative post and telegraph offices opened at the instance of this Government and on the working of the Shoranur-Nilambur Railway and the Salem-Mecheri section of the Salem-Mettur Dam Railway. The decrease in the revised estimate for the current year and in the budget estimate for the next year is due to the closure of some of the unremunerative post and telegraph offices. The budget estimate for 1936-1937 excludes also expenditure on account of post and telegraph offices in the areas to be transferred to the Orissa Province. 469

273. *Rents, rates and taxes.*—Under this head is exhibited expenditure on rates and taxes on office buildings jointly occupied by several offices which it is not possible to distribute among each. 469

274. *Miscellaneous compensations.*—This head provides for certain compensations of long standing which were previously debited to 5. Land Revenue, but which are, with effect from 1932-1933, shown under this head. 469

469 275. *Charges in connexion with the celebration of His Majesty's Silver Jubilee.*—The revised estimate for 1935–1936 represents expenditure on the illumination of Provincial buildings in connexion with the celebration of the Silver Jubilee in May last.

469 276. *Miscellaneous and unforeseen charges.*—This head receives charges which cannot be booked under any other head of account, e.g., expenditure on account of the visits of high personages.

TRANSFERRED.

470 277. *Irrecoverable temporary loans and advances written off.*—Loans granted to the depressed classes for the purchase of house-sites which were previously debited to 37. Miscellaneous departments are, when written off, shown under this head.

471 278. *Contributions.*—Under this head is shown the fixed contribution to the Nilgiris district board (·87) and a lump sum for contributions to municipal councils.

Demand XXXVI—Agency Tracts—Reserved.

——	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
6. Excise	1·61	1·59	1·55	·52
9. Registration	·04	·05	·04	·04
31. Education	4·28	4·29	4·31	1·25
32. Medical	2·01	2·15	2·07	·81
33. Public health	·73	·76	·72	·30
34. Agriculture	·23	·26	·22	·12
41. Civil works	12·49	12·12	11·84	5·26
47. Miscellaneous	·12	·12	·12	..
Total—Demand XXXVI ..	**21·51**	**21·34**	**20·87**	**8·30**

Expenditure.

279. This demand relates to expenditure in the Agency tracts debitable to heads of account which are treated as "Transferred" outside the tracts.

Revised Estimate for 1935–1936.

482–483 280. 6. *Excise.*—The decrease is due mainly to changes in the personnel of the staff employed in the Agency circles and to the application of revised scales of pay to new entrants.

484–488 281. 31. *Education.*—The increase is due mainly to larger expenditure on boarding grants to aided primary schools.

476–477 282. 32. *Medical.*—The decrease is due partly to changes in the personnel of the staff employed in the Agency tracts and partly to the non-opening of a dispensary in the Laccadive Islands for which provision had been included in the current year's budget.

493–494 283. 34. *Agriculture.*—The decrease is due to the delay in the deputation of an agricultural demonstrator to the Agency tracts and to the non-deputation of an assistant farm manager to the Laccadives in the current year.

479–481 284. 41. *Civil works.*—The decrease is due mainly to savings on account of low tender rates and delay in starting certain works.

495 285. 47. *Miscellaneous.*—The provision under this head represents the compassionate grant at present given to the Agency district board, Vizagapatam.

Budget Estimate for 1936–1937.

286. The decrease under all heads as compared with the revised estimate for 1935–1936 is due to the transfer of the major portion of the Agency tracts to the Orissa Province from the 1st April 1936. No saving in the expenditure on this account is expected under "9. Registration." The budget estimate for 1936–1937 under "41. Civil Works"

Reference to pages in the Civil Budget Estimates.

includes provision for a new bridge across the Bodderugedda on the Krishnadevipeta-Sarabhanapalem road in the Vizagapatam Agency which will remain part of this Province.

287. No compassionate grant has been provided under "47. Miscellaneous" as it is not expected that there will be a separate Agency district board for the areas which will remain in this Province. 495

Demand XXXVII—Expenditure in England other than on stores—Reserved and Transferred. 496–507

	Accounts, 1934–1935.	Budget estimate, 1935-1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Expenditure in England—				
5. Land Revenue	·39	·14	·17	·21
6. Excise	·40	·18	·17	·28
7. Stamps	·01	·03	·03	·01
8. Forest	1·52	1·64	1·78	2·00
15. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.	·02	..	..	..
22. General Administration	7·23	6·04	5·40	5·93
24. Administration of Justice	2·50	1·90	1·90	1·73
25. Jails and Convict Settlements	·37	·28	·31	·19
26. Police	2·57	2·98	2·90	3·00
30. Scientific Departments	·23	·14	·29	·04
XXX-A. Hydro-Electric Schemes—Working expenses.	·06	·05	·05	·05
31. Education	·90	·63	·73	·55
32. Medical	1·59	1·48	1·22	1·61
33. Public Health	·19	·18	·12	·20
34. Agriculture	·39	·55	·64	·62
35. Industries	·38	·34	·26	·22
37. Miscellaneous Departments	21	·10	·13	·24
41. Civil Works	1·64	1·76	1·69	1·93
43. Famine Relief	·01	..	·02	..
45. Superannuation Allowances and Pensions.	17·45	18·06	19·03	19·77
46. Stationery and Printing	·15	·25	·20	·09
47. Miscellaneous	..	..	..	..
55. Construction of Irrigation, Navigation, Embankment and Drainage works.	·34	·19	·23	..
58. Capital Outlay on Hydro-Electric Schemes.	·02	..	·14	·02
Total ..	**38·57**	**36·92**	**37·41**	**38·74**
Loss or gain by exchange ..	— ·10	..	— ·19	..
Total—Demand XXXVII ..	**38·47**	**36·92**	**37·22**	**38·74**

Expenditure.

288. This demand includes expenditure on leave salaries and deputation pay, sterling overseas pay and pensions drawn out of India, allowances and passages to Government scholars, expenses connected with recruitment in England and other miscellaneous items.

The variations as between the budget and revised estimates for the current year are mainly due to modifications in the leave programme of officers. The revised estimate takes into account, as reduction of expenditure, the gain by exchange with reference to the average of the actual rates prevailing in the current year.

The budget estimate for 1936–1937 is based on the leave programme of officers for next year and allows for natural growth in pension charges.

Demand XXXVIII—Refunds of Revenue—Reserved and Transferred.

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
V. Land Revenue	1·14	1·34	1·91	1·54
VI. Excise	·57	·54	·92	·62
VII. Stamps	2·85	2·97	2·48	2·40
VIII. Forest	·64	·39	·47	·35
IX. Registration	·04	·05	·05	·05
XIII. Irrigation, Navigation, etc., works for which Capital Accounts are kept	·05	·01	·05	·05
XIV. Irrigation, Navigation, etc., works for which no Capital Accounts are kept	·04	·05	·04	·03
XVI. Interest	·08	·02	·02	·02
XVII. Administration of Justice ..	1·01	·96	·96	·93
XIX. Police	..	·01	·02	·01
XXI. Education	·08	·05	·05	·05
XXII. Medical	·10	·09	·09	·09
XXIII. Public Health	·01	..	·01	..
XXIV. Agriculture	·05	·03	·04	·04
XXV. Industries	·11	·12	·11	·11
XXVI. Miscellaneous Departments ..	·49	·44	·44	·42
XXX. Civil Works	·04	·03	·06	·12
XXXA. Hydro-Electric Schemes ..	..	·01	·01	·01
XXXIII. Receipts in aid of Superannuation	0·8	·01	·14	·01
XXXIV. Stationery and Printing ..	·02	·01	·02	·01
XXXV. Miscellaneous	2·29	2·50	2·40	2·39
Total—Demand XXXVIII ..	**9·69**	**9·63**	**10·29**	**9·25**

Expenditure.

289. The variations in the estimates have been explained under the respective Revenue heads of account.

Reference to pages in the Civil Budget Estimates.
512–531

Demand XXXIX—Loans and Advances—Reserved.

—		Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Loans to presidency corporations including port trusts.	Opening balance ..	133·27	136·17	134·90	130·71
	Advances	9·75	20·50	5·00	9·00
	Recoveries	8·12	4·31	9·19	32·91
	Closing balance ..	134·90	152·36	130·71	106·80
Loans to district and other local fund committees.	Opening balance ..	42·03	38·10	36·71	37·13 (a) — ·19
	Advances	2·04	1·55	2·07	2·36
	Recoveries	7·36	1·48	1·65	1·34
	Closing balance ..	36·71	38·17	37·13	37·96
Loans to mufassal municipalities.	Opening balance ..	111·94	120·71	120·24	121·41 (a) — ·34
	Advances	13·63	1·12	5·63	7·46
	Recoveries	5·33	4·30	4·46	4·49
	Closing balance ..	120·24	117·53	121·41	124·04
Loans to Indian States, land-holders and other notabilities.	Opening balance ..	·05	·04	·04	·04
	Advances	..	..	..	..
	Recoveries	·01	·01	..	·01
	Closing balance ..	·04	·03	·04	·03
Advances to cultivators.	Opening balance ..	112·57	104·02	102·76	96·94 (a)— 2·04
	Advances	8·52	9·31	10·94	29·72
	Recoveries	18·33	18·46	16·76	18·49
	Closing balance ..	102·76	94·87	96·94	106·13
Advances under special laws.	Opening balance ..	·75	·92	·66	1·10
	Advances	..	·50	·50	·20
	Recoveries	·09	·06	·06	·03
	Closing balance ..	·66	1·36	1·10	1·27
Miscellaneous loans and advances.	Opening balance ..	45·93	41·90	41·02	41·14 (a) — ·24
	Advances	3·04	3·72	8·55	5·63
	Recoveries	7·95	4·43	8·43	4·21
	Closing balance ..	41·02	41·19	41·14	42·32
Loans to local boards for railway construction.	Opening balance ..	12·11	11·74	11·74	11·35
	Advances	..	..	..	..
	Recoveries	·37	·39	·39	·41
	Closing balance ..	11·74	11·35	11·35	10·94
Grand Total ..	Opening balance ..	458·65	453·60	448·07	439·82 (a) — 2·81
	Advances	36·98	36·70	32·69	54·37
	Recoveries	47·56	33·44	40·94	61·89
	Closing balance ..	448·07	456·86	439·82	429·49

(a) Represent the amounts which will be passed over to the Orissa Government on 1st April 1936.

Expenditure.

290. *Loans to presidency corporations including port trusts.*—Loans to the Madras Corporation for water-supply and drainage, town-planning and other works of public utility, and loans to the Madras Port Trust, the Tuticorin Port Trust Board and the Cochin Landing and Shipping Fund fall under this class. The provision made in the current year's budget for a loan of 10·00 to the Cochin Landing and Shipping Fund is not required. Large 512–513 and 516–517

savings also occur in the provision made in the budget for advances to the Madras Corporation, due to balances of loans disbursed in previous years for street lighting, improvement of slums and flush-out latrines remaining with it unspent, and to the loans provided for water-supply and Mambalam town-planning being considered unnecessary; on the other hand, a loan of 2·00 not anticipated in the budget was disbursed to the Corporation to pay off dues to Messrs. McKenzies, Limited, for special road-making.

The budget estimate for 1936–1937 provides for loans to the Madras Corporation for water-supply and drainage (3·50), Mambalam town-planning (1·00), storm-water drains (1·00), street lighting (2·50), and for the construction of elementary school buildings (1·00).

The increase under recoveries in the revised estimate for 1935–1936 is due to the Port Trust Board, Tuticorin, having repaid partly and in whole respectively the outstanding balance of the loans taken from the Government in 1924–1925 and 1926–1927, while the recoveries from the Cochin Landing and Shipping Fund are less than anticipated owing to the inability of the Fund to make repayments until the IV stage works are started. It is expected that the Board will repay next year the entire outstanding balance of the loans taken from this Government and the budget estimate for 1936–1937 takes credit for this repayment.

512–513 and 518–519 291. *Loans to district and other local fund committees.*—These represent loans to local bodies, other than municipalities, for roads and bridges, school buildings and other items. The revised estimate for 1935–1936 under advances includes provision not anticipated in the budget for the disbursement of loans to the Trivellore, Villivakkam and Sembiyam panchayat boards and the Tenkasi union board for electric lighting and other schemes, while the provision made in the budget for the current year for loans to the Malabar and Nellore district boards is not required and only lower amounts than were provided are required by the district boards of Chingleput, North Arcot and East Godavari.

The budget estimate for 1936–1937 provides for the following:—

	LAKHS.
Chingleput District Board (Trivellore water-supply)	·15
North Arcot District Board (causeway)	·40
Malabar District Board (bridge)	·37
Anantapur District Board (bridge)	·65
East Tanjore District Board (school building)	·32
Tinnevelly District Board (road-roller)	·12
Panchayat Board, Rameswaram (electric supply)	·30
Sembiyam (water-supply)	·05
	2·36

Under recoveries, the revised estimate for 1935–1936 takes credit for the repayment, not anticipated in the budget, by the Guntur district board of the whole of its outstanding balance of the loans taken from Government, and excludes credit for recovery from the Vizagapatam district board as it repaid the whole of its outstanding balance in 1934–1935 after the budget for the current year was fixed. No special repayment of loans is anticipated in 1936–1937.

Consequent on the proposed transfer of a portion of this Province to Orissa, a portion of the outstanding balance of loans amounting to ·19 due from the district board, Ganjam, will be transferred to the Orissa Government and the budget estimate for 1936–1937 excludes credit on account of this portion.

512–513 and 520–523 292. *Loans to mufassal municipalities.*—Loans to mufassal municipalities consist chiefly of loans for water-supply, drainage, electric lighting and markets. The increase in the revised estimate for 1935–1936 is due to a loan of 1·93 to the Tiruppur municipal council partly for the repayment of the loan taken by it from the Coimbatore district board and partly for expenditure on electric lighting scheme and to loans to the municipal councils of Anantapur, Erode, Karur, Cocanada, Cuddapah, Srivilliputtur and Srirangam for electric lighting and other schemes, not anticipated in the budget.

Reference to pages in the Civil Budget Estimates.

The budget estimate for 1936–1937 provides for the following :—

	LAKHS.
Madura (electric lighting)	1·67
Bezwada (school building, market and drainage)	2·53
Bellary (water-supply and drainage)	·67
Virudunagar (water-supply)	·26
Wallajapet (water-supply)	·23
Ongole	·05
Calicut	·10
Coonoor	·48
Cuddapah (metering)	·22
Srirangam (drainage)	·32
Vellore	·21
Cannanore	·12
Kurnool	·40
Bodinayakanur	·07
Adoni (water-supply and public latrines)	·08
Karur (water-supply)	.05
	7·46

Under recoveries, the budget estimate for 1936–1937 excludes credit on account of loans to the Berhampur and Parlakimedi municipalities which are in the areas to be transferred to Orissa.

293. *Advances to cultivators.*—Advances under the Land Improvement and Agriculturists' Loans Acts and loans under the special rules for pumping installations and agricultural implements fall under this head. The increase in the revised estimate for 1935–1936 is due to the grant of more loans to cultivators, and to a loan of ·45 to the Ramnad estate for the repair of irrigation tanks and 1·00 for the relief of rural indebtedness, not anticipated in the budget. The scheme for the relief of indebtedness will be extended to other areas next year, and the budget estimate for 1936–1937 includes a provision of 20·00 for the purpose. A provision of 2·18 has also been made for the grant of additional loans to the Ramnad estate in connexion with the repair of irrigation tanks. 512–513 and 524–525

The decrease under recoveries in the revised estimate for 1935–1936 is due to the suspension of loan instalments in the Bellary and Anantapur districts owing to unfavourable seasons.

The budget estimate for 1936–1937 excludes provision for the transactions in the areas to be transferred to Orissa.

294. *Advances under special laws.*—Advances under the State-aid to Industries Act are shown under this head. 514–515

295. *Miscellaneous loans and advances.*—The main items which appear under this head are loans for the acquisition of house-sites for scheduled castes, loans to Kallars and co-operative building societies, land mortgage banks, advances to the Board of Commissioners for Hindu Religious Endowments and loans to local bodies to cover deficits. The increase under advances in the revised estimate for 1935–1936 is mainly due to the larger demand for loans from co-operative building societies than anticipated in the budget and to a loan of 3·00 to the Central Land Mortgage Bank to enable it to disburse the loans sanctioned to the primary land mortgage banks. A larger provision is made for advances to co-operative building societies in 1936–1937. The budget estimate for 1936–1937 includes provision for the grant of loans for acquisition of house-sites for scheduled castes and labourers to meet their half of the cost, the other half being provided as grants under 37, Miscellaneous Departments—Labour. 514–515 and 526–531

The revised estimate for 1935–1936 under recoveries takes credit for the repayment by the Central Land Mortgage Bank of the temporary loan of 3·00 and for advance repayments of loans made by co-operative building societies. The budget estimate for 1936–1937 excludes credit on account of loans to co-operative building societies in the areas to be transferred to the Orissa Province.

DEBT AND DEPOSIT HEADS.

Advances from the Provincial Loans Fund, Government of India.

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
I. Advances in respect of Irrigation capital expenditure up to 1920–1921—				
Opening balance	875·26	875·26	875·26	875·26
				(a) — 47·07
Receipts	..	..	..	..
Repayments	..	..	..	..
Closing balance	875·26	875·26	875·26	828·19
II. Advances in respect of the Cauvery-Mettur Project—				
Opening balance	613·33	613·33	613·33	613·33
Receipts	..	..	..	..
Repayments	..	..	..	1·11
Closing balance	613·33	613·33	613·33	612·22
III. Other advances—				
Opening balance .. .	168·91	142·26	142·26	114·23
				(b) — ·02
Receipts	..	..	..	118·11
Repayments	26·65	28·01	28·03	24·84
Closing balance	142·26	114·25	114·23	207·48
IV. Total—				
Opening balance	1,657·50	1,630·85	1,630·85	1,602·82
				— 47·09
Receipts	..	..	..	118·11
Repayments	26·65	28·01	28·03	25·95
Closing balance	1,630·85	1,602·84	1,602·82	1,647·89

(a) Represents the pre-Reform Irrigation debt relating to the Rushikulya Project which will be transferred to the Orissa Province with effect from the 1st April 1936.

(b) Represents the balance of borrowed money spent on the construction of the bridge across the Kolab river which will be transferred to the Orissa Province with effect from the 1st April 1936.

296. *I. Advances in respect of Irrigation capital expenditure up to* 1920–1921.—This head has been explained in paragraph 162.

297. *II. Advances in respect of the Cauvery-Mettur Project.*—The sum of 613·33 represents the aggregate of advances taken from the Provincial Loans Fund since the commencement of the Project to the end of 1932–1933. These advances are repayable in 70 annual equated instalments of principal and interest commencing from the year 1936–1937, simple interest only being paid till then.

No loan was taken from 1933–1934 and it is not proposed to take a loan in 1936–1937 also. The amounts required to finance the project in these years were met to the extent of 7·90 from the unutilized balance of the advance taken in 1932–1933 and the rest was, or is proposed to be, met from revenue balances as follows :—

Year.	Unutilized balance of previous year's loan.	Amount drawn from revenue balances.
	LAKHS.	LAKHS.
1933–1934 (Accounts)	7·90	18·31
1934–1935 (Accounts)	..	14·38
1935–1936 (Revised Estimate)	..	— ·44 *
1936–1937 (Budget Estimate)	..	1·52 †

* This amount will be reimbursed to revenue balances.

† This amount will be met from recoveries of loans.

Reference to pages in the Civil Budget Estimates.

298. *III. Other Advances.*—The main objects of expenditure falling under this head are productive irrigation works, other than the Cauvery-Mettur Project, hydro-electric schemes, loans and advances to local bodies, the Madras Port Trust and the Cochin Landing and Shipping Fund, co-operative societies, cultivators and others. From 1933–1934 no advance has been taken for these objects from the Provincial Loans Fund and the amounts required were found from recoveries under loans and advances by the Provincial Government and from revenue balances.

As the recoveries under the Provincial Loan Account in 1936–1937 are estimated to fall short of the productive outlay under Capital and Debt heads by 118·11, it has been decided to take an advance from the Provincial Loans Fund in 1936–1937 for the following objects :—

	LAKHS.
(i) Hydro-electric and thermo-electric schemes	98·11
(ii) Advances to cultivators for relief of indebtedness	20·00
Total ..	**118·11**

299. *IV. Total.*—Details of the advances taken from the Provincial Loans Fund and the outstanding balances in the accounts of 1934–1935, the revised estimate for 1935–1936 and the budget estimate for 1936–1937 are shown in Statement B in Appendix I. The total outstanding liabilities on the 31st March 1937 are expected to stand at 1,647·89. The distribution of this sum among the various objects for which the advances were taken is shown in Statement C in Appendix I.

The debt position of the Madras Government on the 31st March 1937 is expected to be—

	LAKHS.
Amount owed by this Government to the Provincial Loans Fund ..	1,647·89
Amount owed to this Government by local bodies and others ..	429·49
Net liability ..	**1,218·40**

Against this net liability, there exist the following remunerative works on which expenditure from borrowed funds will have been incurred as shown against each :—

	LAKHS.
(*a*) Irrigation works, other than the Cauvery-Mettur Project ..	948·08
(*b*) Cauvery-Mettur Project	613·33
(*c*) Hydro-Electric Schemes	135·04
Total ..	**1,696·45**

Suspense Accounts (Provincial).

532–533

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Opening balance	·62	— ·08	— ·21	— ·08
Receipts	8·41	4·29	5·57	4·74
Expenditure	9·24	4·29	5·44	4·74
Closing balance	— ·21	— ·08	— ·08	— ·08

300. The suspense account receives provisional credits and debits, pending later adjustment, in respect of provincial transactions which cannot be immediately taken to the appropriate service heads for want of sufficient details to enable correct classification and is also utilized as a clearing house for payments made on behalf of local bodies, such as pensions chargeable to them, on grounds of administrative convenience.

522–23 **Subventions from Central Road Development Account.**

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Opening balance	13·40	18·80	20·70	30·02
Receipts	13·46	13·00	15·71	14·88
Expenditure	6·16	10·46	6·39	30·82
Closing balance	20·70	21·34	30·02	14·08

301. As already explained in paragraph 96 above, the subventions received in the year from the Central Road Development Fund are credited to this head as receipts and the amount actually required in the year for expenditure on those road works which are chargeable to the Fund is shown as expenditure. The balance at the end of the year does not lapse, but is carried forward to the subsequent year.

534–535 **Grants from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee.**

—	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Opening balance	·18	·19	— ·11	·08
Receipts	·90	1 92	2·63	1·59
Expenditure	1·19	1·93	2·44	1.63
Closing balance	— ·11	·18	·08	·04

358–360 302. At the instance of the Imperial Council of Agricultural Research and of the
Indian Central Cotton Committee, schemes of research on rice, potato and sugarcane
crops, economic enquiry into the cost of production of crops in the principal sugarcane and
372 cotton tracts, dry farming in the Ceded districts, fruit farming, veterinary investigation
and cotton research have been commenced in this province. Schemes for the extension
of work on animal nutrition, investigation of marketing facilities for the sale of agricul-
tural produce and study of chemistry of malting cholam have also been started in the
361–362 current year. The scheme of cotton research is financed by the Indian Central Cotton
Committee while the enquiry into the cost of production of crops is shared by this
Committee and the Imperial Council of Agricultural Research. All the other schemes are
mainly financed by the latter except for a small portion which is met from Provincial
Revenues.

534–535 The contributions are ordinarily received in advance at the beginning of each quarter
and are credited to this head on receipt, the expenditure incurred by the Agricultural and
358–362 and 372 Veterinary departments being debited to a. Agriculture and b. Veterinary respectively
under "34. Agriculture." At the end of the year, amounts equal to the total expenditure are drawn from the deposit head and adjusted in reduction of expenditure under "34. Agriculture." If the expenditure in a year is higher than the contribution received in advance, the excess is temporarily met from Provincial funds and recouped in the subsequent year. The budget estimate for 1936–1937 excludes the transactions relating to the Rice Research scheme which will be taken over by the Orissa Province from the 1st April 1936.

Reference to pages in the Civil Budget Estimates.

Grant from the Government of India for the economic development and improvement of rural areas.

534–535

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate. 1936–1937.
Opening balance	..	..	..	4·89 (a)— ·11
Receipts	..	..	14·00	..
Expenditure	..	..	9·11	4·75
Closing balance	..	..	4·89	0·03

(a) Represents amount to be transferred to the Orissa Province.

303. The Government of India have placed at the dispo al of this Government in the current year a sum of Rs. 14 lakhs to be utilized on schemes for the economic development and improvement of rural areas. The amount remaining unspent at the end of the current year will not lapse, but will be carried forward to be spent in succeeding years. The transactions relating to the amount are accounted for under this head.

The amount is expected to be spent as follows :—

	1935–1936.	1936–1937.	1937–1938.	Total.
Grants to local bodies and panchayats for—				
(i) Rural water-supply	2·75	2·64 (a)	..	5·39
(ii) Village communications	4·31	·19 (a)	..	4·50
Anti-malarial operations	·35	·15	..	·50
Rural sanitation including the health unit in the Sriperumbudur taluk of the Chingleput district.	1·20	1·77	·03	3·00
Discretionary grants by Collectors in rural areas.	·50	..	..	0·50
Total ..	**9·11**	**4·75**	**·03**	**13·89**

(a) Excludes ·11 earmarked for the areas to be transferred to Orissa.

Only 60 per cent of the expenditure on the health unit in the Chingleput district will be debited to this grant, the balance being met by the Rockfeller Foundation. The amounts allotted for the different purposes are expected to be spent in full by the end of next year except the one earmarked for the health unit which will be spent in full only in 1937–1938.

A sum of ·11 out of the unspent balance at the end of the current year in the amounts earmarked for rural water-supply and village communications will be transferred to the Orissa Government on the 1st April 1936 for expenditure in the areas to be transferred to that Province.

Deposit Account of the grant from the Central Government for the Development of Industries.

536–537

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget, estimate, 1936–1937.
Opening balance	..	..	·27	·06
Receipts	·27	..	·76	·71
Expenditure	..	..	·97	·74
Closing balance	·27	..	·06	·03

304. The Government of India have been giving grants from 1934–1935 for the development of handloom and sericultural industries in this Province. These grants are credited to a deposit head on receipt. The expenditure financed from the grants is shown

under 35. b. Industries and an amount equal to the expenditure is withdrawn from the deposit head at the end of the year and is credited to the receipt head XXV. b. Industries. The balance in the deposit account at the end of the year does not lapse but is carried forward to the subsequent year.

536–537

Depreciation Funds.

—		Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Depreciation funds of commercial undertakings.	Opening balance	1·79	2·07	2·08	2·30
	Receipts	·29	·36	·25	·24
	Expenditure	..	·08	·03	·07
	Closing balance	2·08	2·35	2·30	2·47
Depreciation Fund Account—Government Press.	Opening balance	7·72	8·80	9·13	8·96
	Receipts	1·84	1·80	1·80	1·89
	Expenditure	·43	1·67	1·97	2·67
	Closing balance	9·13	8·93	8·96	8·18
Total	Opening balance	9·51	10·87	11·21	11·26
	Receipts	2·13	2·16	2·05	2·13
	Expenditure	·43	1·75	2·00	2·74
	Closing balance	11·21	11·28	11·26	10·65

305. *Depreciation funds of commercial undertakings.*—The Government undertakings which are worked on a commercial basis at present are the Cinchona department, the Kerala Soap Institute and the Industrial Engineering Workshops in Madras. Each of these undertakings has a depreciation fund, made up of the annual provision for depreciation and sale-proceeds of unserviceable plant and machinery to be drawn upon for renewals and replacements. Such portion of the fund as is not so utilized is regarded as being deposited with Government who pay interest thereon—see paragraph 166. Provision for depreciation is shown as expenditure in the head of account concerned under 35. Industries and as receipt in the Depreciation Fund, and withdrawal from the fund for renewals or replacements is shown as expenditure in the latter and as reduction of expenditure under 35. Industries.

306. *Receipts.*—The estimates represent the provision made for depreciation in each of the years 1935–1936 and 1936–1937—Cinchona (·14), Kerala Soap Institute (·06) and Industrial Engineering Workshops (·05 in the current year and ·04 next year).

307. *Expenditure.*—The estimates provide for withdrawal from the fund for normal renewals and replacements—Cinchona (·01, in the current year and ·05 next year) and Industrial Engineering Workshops (·02).

308. *Depreciation Fund Account—Government Press.*—The annual provision for the depreciation of plant and machinery and the sale-proceeds of unserviceable plant and machinery in the Government Presses are credited, and the expenditure on renewals and replacements debited, to the fund. Unlike the depreciation reserve funds of commercial undertakings, no interest is allowed on the balance at the credit of this account.

309. *Receipts.*—In view of the financial stringency, it has not been found possible to finance the remodelling of the Mint Buildings Press, to conform to the requirements of the Factory Act, from current revenues. It was therefore decided to transfer from the amount at the credit of the Depreciation Fund of Government Presses to current revenues at the end of each year an amount equal to the expenditure on the remodelling in that year subject to repayment without interest in 15 annual instalments commencing from the succeeding year. The revised estimate for 1935–1936 and the budget estimate for 1936–1937 take credit, in addition to the prescribed allowance for the depreciation of plant and machinery in the Presses, for the repayment of the annual instalment of the amounts withdrawn from the fund to the end of last year and (1·30) expected to be withdrawn in the current year towards the cost of the remodelling of the press.

310. *Expenditure.*—The estimates provide, in addition to drawals for normal renewals and replacements for drawals 1·30 in the current year and 2·00 next year towards the remodelling of the press.

Famine Relief Fund.

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.	Reference to pages in the Civil Budget Estimates.
Opening balance ..	59·86	61·42	61·53	43·95	538–539
Additions during the year—					
Unexpended balance of assignment for the year.	..	..	..	..	
Receipts from sources other than the annual assignment—					
Interest receipts	1·50	1·48	1·28	·98	
Recoveries of famine expenditure.	·17	·03	·70	·10	
Total—Additions ..	1·67	1·51	1·98	1·08	430–431
Withdrawals during the year—					
For expenditure on famine relief.	..	1·63	15·79	1·00	
For objects other than expenditure on famine relief—					
Expenditure on protective irrigation works.	..	·77	·90	·95	
For other objects ..	..	..	2·87	..	
Total—Withdrawals ..	..	2·40	19·56	1·95	
Closing balance ..	61·53	60·53	43·95	43·08	

Additions during the year.

311. *Unexpended balances of assignment for the year.*—No provision has been made for transfer to the Famine Relief Fund. 533

312. *Interest receipts.*—The balance at the credit of the Famine Relief Fund is regarded as invested with the Central Government who pay interest thereon at a rate which is one per cent less than the rate charged during the year for advances made by that Government to the Provincial Loans Fund. Interest is paid at the end of each year on the average of the balances held in the fund on the last day of each quarter. The decrease is due to the reduction of the rate of interest and to the larger withdrawals from the fund in the current year. 538

Withdrawals during the year.

313. This is explained in paragraph 104.

Appropriation for Reduction or Avoidance of Debt.

	Accounts, 1934–1935.	Budget estimate, 1935–1936.	Revised estimate, 1935–1936.	Budget estimate, 1936–1937.
Cauvery-Mettur Project	..	..	..	1·11
Others	26·65	28·01	28·03	24·84
Total ..	26·65	28·01	28·03	25·95

314. This head takes credit for the amounts appropriated from Revenue towards the repayment of advances under Devolution Rules 23 and 25 and shown in the Revenue section of the accounts under 21, Appropriation for reduction or avoidance of Debt. This is merely an adjusting head. The actual repayment to the Provincial Loans Fund is shown as reduction of outstanding debt under the head Advances from the Provincial Loans Fund, Government of India—see paragraphs 167 and 299.

C. E. JONES,
Financial Secretary.

26th February 1936.

APPENDIX I.

A.—STATEMENT SHOWING THE AMOUNTS OUTSTANDING ON THE 1ST APRIL 1937 IN RESPECT OF ALL TRANSACTIONS FALLING UNDER ADVANCES FROM THE PROVINCIAL LOANS FUND, GOVERNMENT OF INDIA, SINCE 1930–1931 WITH THE RATES OF INTEREST. (Paragraph 164.)

Nature of loan.	Rate of interest.	Balance outstanding on 1st April 1930.	Accounts, 1930–1931.			Accounts, 1931–1932.			Accounts, 1932–1933.			Accounts, 1933–1934.			Accounts, 1934–1935.			Revised Estimate, 1935–1936.			Budget Estimate, 1936–1937.		
			Receipts.	Repayments.	Balance outstanding on 1st April 1931.	Receipts.	Repayments.	Balance outstanding on 1st April 1932.	Receipts.	Repayments.	Balance outstanding on 1st April 1933.	Receipts.	Repayments.	Balance outstanding on 1st April 1934.	Receipts.	Repayments.	Balance outstanding on 1st April 1935.	Receipts.	Repayments.	Balance outstanding on 1st April 1936.	Receipts.	Repayments.	Balance outstanding on 1st April 1937.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
	PER CENT.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1 Advances on account of Provincial Loan Account (Devolution Rule 23).	4·51	24·36	..	9·50	14·86	..	9·50	5·36	..	5·36	..	..	..	..	..	..	..	..	..	..	..	..	..
2 Advances in respect of irrigation capital expenditure up to 1920–1921 (Devolution Rule 24)—																							
To end of 1916–1917.	3·3252	844·12	..	..	844·12	..	..	844·12	..	..	844·12	..	..	844·12	..	..	844·12	..	..	844·12 (d) —46·74	..	..	797·38
From 1917–1918 to end of 1920–1921.	5·1979	31·14	..	..	31·14	..	..	31·14	..	..	31·14	..	..	31·14	..	..	31·14	..	..	31·14 (d) — ·33	..	..	30·81
Total ..	..	875·26	..	..	875·26	..	..	875·26	..	..	875·26	..	..	875·26	..	..	875·26	..	..	875·26 (d) — 47·07	..	..	828·19
3 Advances in respect of the Cauvery-Mettur Project—																							
Loan of 1925–1926 ..	5·50	4·71	..	..	4·71	..	..	4·71	..	..	4·71	..	..	4·71	..	..	4·71	..	..	4·71	..	·01	4·70
1926–1927 ..	5·00	100·00	..	..	100·00	..	..	100·00	..	..	100·00	..	..	100·00	..	..	100·00	..	..	100·00	..	·18	99·82
1927–1928 ..	* 3·75	87·39	..	..	87·39	..	..	87·39	..	..	87·39	..	..	87·39	..	..	87·39	..	..	87·39	..	·25	87·14
1928–1929 ..	† 4·25	77·85	..	..	77·85	..	..	77·85	..	..	77·85	..	..	77·85	..	..	77·85	..	..	77·85	..	·19	77·66
1929–1930 ..	5·50	96·00	..	..	96·00	..	..	96·00	..	..	96·00	..	..	96·00	..	..	96·00	..	..	96·00	..	·13	95·87
1930–1931 ..	‡ 5·00	..	100·00	..	100·00	..	..	100·00	..	..	100·00	..	..	100·00	..	..	100·00	..	..	100·00	..	·17	99·83
1931–1932 ..	§ 6·00	..	..	..	..	47·00	..	47·00	..	..	47·00	..	..	47·00	..	..	47·00	..	..	47·00	..	·05	46·95
1932–1933 ..	5·50	..	..	..	..	..	..	..	100·38	..	100·38	..	..	100·38	..	..	100·38	..	..	100·38	..	·13	100·25
1933–1934 ..	4·50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1934–1935 ..	3·50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1935–1936 ..	3·50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1936–1937 ..	3·25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	365·95	100·00	..	465·95	47·00	..	512·95	100·38	..	613·33	..	..	613·33	..	..	613·33	..	..	613·33	..	1·11	612·22
4 Other purposes—																							
Loan of 1921–1922 ..	‖ 4·75	24·51	..	3·61	20·90	..	3·78	17·12	..	3·96	13·16	..	4·13	9·03	..	4·34	4·69	..	4·55	·14	..	·14	..
1922–1923 ..	¶ 5·50	42·84	..	4·25	38·59	..	4·53	34·06	..	5·14	28·92	..	5·43	23·49	..	5·75	17·74	..	6·06	11·68	..	6·39	5·29
1923–1924 ..	** 5·25	42·91	..	3·78	39·18	..	3·95	35·23	..	4·19	31·04	..	4·57	26·47	..	4·77	21·70	..	5·02	16·68	..	5·28	11·40
1924–1925 ..	†† 5·00	96·14	..	7·64	88·50	..	8·08	80·42	..	8·53	71·89	..	9·03	62·86	..	9·24	53·62	..	9·70	43·92 (e) — ·02	..	10·19	33·71
1925–1926 ..	5·50	67·65	..	(a) 67·65	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1926–1927 ..	5·00	5·72	..	·29	5·43	..	·31	5·12	..	·32	4·80	..	·34	4·46	..	·35	4·11	..	·37	3·74	..	·39	3·35
1927–1928 ..	* 3·75	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1928–1929 ..	† 4·25	3·82	..	·19	3·63	..	·20	3·43	..	·22	3·21	..	·24	2·97	..	·25	2·72	..	·27	2·45	..	·28	2·17
1929–1930 ..	5·50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1930–1931 ..	‡ 5·00	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1931–1932 ..	§ 6·00	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1932–1933 ..	5·50	..	..	..	..	..	..	..	(b) 49·85	..	49·85	..	(c) 10·22	39·63	..	1·95	37·68	..	2·06	35·62	..	2·17	33·45
1933–1934 ..	4·50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1934–1935 ..	3·50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1935–1936 ..	3·50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1936–1937 ..	3·25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(f) 118·11	..	118·11
Total ..	..	283·59	..	87·36	196·23	..	20·85	175·38	49·85	22·36	202·87	..	33·96	168·91	..	26·65	142·26	..	28·03	114·23 (e) — ·02	118·11	24·84	207·48
Grand total ..	..	1,549·16	100·00	96·86	1,552·30	47·00	30·35	1,568·95	150·23	27·72	1,691·46	..	33·96	1,657·50	..	26·65	1,630·85	..	28·03	1,602·82 — 47·09	118·11	25·95	1,647·89

* The rate of interest has been reduced from 5·00 per cent to 3·75 per cent from 1st October 1934.
† " " 4·75 " 4·25 " " 1934.
‡ " " 6·25 " 5·00 " " 1933.
§ " " 6·25 " 6·00 " " 1933.
‖ " " 6·50 " 4·75 " the 1st April 1927.
¶ " " 6·50 " 5·50 " 1st April 1932.
** " " 6·00 " 5·25 " 1st October 1933.
†† " " 5·75 " 5·00 " " 1933.

(a) The amount was repaid from the Revenue balance on the 1st April 1930.
(b) Includes 33·27 for the Pykara hydro-electric scheme and connected schemes.
(c) Includes 8·37 being the outstanding balance of the loan taken in 1932–33 for the Cochin Harbour IV Stage Works, which was repaid to the Provincial Loans Fund of the Government of India, as on the 1st April 1933.
(d) Represents the pre-Reform Irrigation debt relating to the Rushikulya Project which will be transferred to the Orissa Province with effect from the 1st April 1936.
(e) Represents the balance of borrowed money spent on the construction of a bridge across the Kolab river which will be transferred to the Orissa Province with effect from the 1st April 1936.
(f) Made up of 98·11 for Hydro-electric schemes and 20·00 for advances to cultivators for relief of rural indebtedness.

APPENDIX I—*cont.*

B.—STATEMENT SHOWING THE AMOUNT BORROWED AND THE AMOUNT OUTSTANDING IN RESPECT OF EACH OBJECT OF LOAN EXPENDITURE.

(Paragraph 299.)

(1) Accounts, 1934–1935.

——	Amount outstanding at the commencement of the year.	Amount borrowed during the year.	Amount repaid during the year.	Amount outstanding at the end of the year.	Interest.
(1)	(2)	(3)	(4)	(5)	(6)
A. BORROWED IN AND BEFORE 1924–1925.					
I. Capital expenditure—					
(1) Irrigation Works—					
(i) Expenditure incurred before the 1st April 1921 (Devolution Rule 24).	875·26	..	..	875·26	29·69
(ii) Advances received since the 1st April 1921.	12·24	..	2·52	9·72	·63
(2) Civil Works and Commercial concerns.	16·17	..	3·19	12·98	·82
II. Loans and advances by the Provincial Government—					
Advances received since the 1st April 1921.	68·43	..	13·98	54·45	3·51
III. Expenditure on Revenue account ..	25·01	..	4·41	20·60	1·29
Total, A ..	997·11	..	24·10	973·01	35·94
B. BORROWED FROM 1925–1926.					
Productive.					
(1) Irrigation works—					
(i) Cauvery-Mettur Project	613·33	..	..	613·33	31·24
(ii) Other works	6·29	..	·31	5·98	·34
(2) The Glen-Morgan and Pykara Hydro-Electric schemes.	34·50	..	1·79	32·71	1·87
(3) Loans and advances by the Provincial Government.	6·27	..	·45	5·82	·32
Total, B ..	660·39	..	2·55	657·84	33·77
Grand total (A + B) ..	1,657·50	..	26·65	1,630·85	(*a*) 69·71

(*a*) The figure shown in the Civil Budget Estimates under '19. Interest on Ordinary Debt' is 68·36. The difference of 1·35 represents the credit to this head of interest on capital invested in commercial undertakings.

APPENDIX I—*cont.*

B.—STATEMENT SHOWING THE AMOUNT BORROWED AND THE AMOUNT OUTSTANDING IN RESPECT OF EACH OBJECT OF LOAN EXPENDITURE—*cont.*

(Paragraph 299.)

(2) Revised Estimate, 1935–1936.

—	Amount outstanding at the commencement of the year.	Amount borrowed during the year.	Amount repaid during the year.	Amount outstanding at the end of the year.	*Interest.*
(1)	(2)	(3)	(4)	(5)	(6)
A. BORROWED IN AND BEFORE 1924–25.					
I. Capital expenditure—					
(1) Irrigation Works—					
(i) Expenditure incurred before the 1st April 1921 (Devolution Rule 24).	875·26	..	..	875·26	29·69
(ii) Advances received since the 1st April 1921.	9·72	..	2·65	7·07	0·50
(2) Civil works and commercial concerns.	12·98	..	3·35	9·63	0·66
II. Loans and advances by the Provincial Government—					
Advances received since the 1st April 1921.	54·45	..	14·71	39·74	2·79
III. Expenditure on Revenue Account.	20·60	..	4·64	15·96	1·06
Total, A ..	**973·01**	..	**25·35**	**947·66**	**34·70**
B. BORROWED FROM 1925–26.					
Productive.					
(1) Irrigation works—					
(i) Cauvery-Mettur Project	613·33	..	..	613·33	30·52
(ii) Other works	5·98	..	0·32	5·66	0·33
(2) The Glen-Morgan and Pykará Hydro-Electric schemes.	32·71	..	1·89	30·82	1·77
(3) Loans and advances by the Provincial *Government.*	5·82	..	0·47	5·35	0·30
Total, B ..	**657·84**	..	**2·68**	**655·16**	**32·92**
Grand total (A + B) ..	**1,630·85**	..	**28·03**	**1,602·82**	(*a*) **67·62**

(*a*) The figure shown in the Civil Budget Estimates under '19. Interest on Ordinary Debt' is 66·36. The difference of 1·26 represents the credit to this head of interest on capital invested in commercial undertakings.

APPENDIX I—*cont.*

B.—STATEMENT SHOWING THE AMOUNT BORROWED AND THE AMOUNT OUTSTANDING IN RESPECT OF EACH OBJECT OF LOAN EXPENDITURE—*cont.*

(Paragraph 299.)

(3) Budget Estimate, 1936–1937.

—	Amount outstanding at the commencement of the year.	Amount borrowed during the year.	Amount repaid during the year.	Amount outstanding at the end of the year.	Interest.
(1)	(2)	(3)	(4)	(5)	(6)
A. BORROWED IN AND BEFORE 1924–25.					
I.—Capital expenditure—					
(1) Irrigation Works—					
(i) Expenditure incurred before the 1st April 1921 (Devolution Rule 24).	875·26 (a) —47·07	..	..	828·19	28·12
(ii) Advances received since the 1st April 1921.	7·07	..	2·26	4·81	·37
(2) Civil Works and Commercial concerns.	9·63 (b) — ·02	..	2·73	6·88	·49
II. Loans and advances by the Provincial Government—					
Advances received since the 1st April 1921.	39·74	..	12·14	27·60	2·04
III. Expenditure on Revenue account* ..	15·96	..	4·88	11·08	·82
Total A ..	**947·66** **— 47·09**	..	**22·01**	**878·56**	**31·84**
B BORROWED FROM 1925–26.					
Productive.					
(1) Irrigation works—					
(i) Cauvery-Mettur Project	613·33	..	1·11	612·22	30·52
(ii) Other works	5·66	..	·34	5·32	·31
(2) The Glen-Morgan and Pykara Hydro-Electric schemes.	30·82	98·11	1·99	126·94	3·38
(3) Loans and advances by the Provincial Government.	5·35	20·00	·50	24·85	·59
Total B ..	**655·16**	**118·11**	**3·94**	**769·33**	**34·80**
Grand total (A + B) ..	**1,602·82** **— 47·09**	**118·11**	**25·95**	**1,647·89**	(c) **66·64**

(a) Represents the pre-Reform Irrigation Debt relating to the Rushikulya Project which will be transferred to the Orissa Government with effect from the 1st April 1936.

(b) Represents the balance of borrowed money spent on the construction of a bridge across the Kolab river which will be transferred to the Orissa Government with effect from the 1st April 1936.

(c) The figure shown in the Civil Budget Estimates under ' 19. Interest on Ordinary Debt ' is 65·37. The difference of 1·27 represents the credit to this head of interest on capital invested in commercial undertakings.

APPENDIX I—*cont.*

C.—STATEMENT SHOWING THE INCREASE OF LIABILITIES SINCE THE 1st APRIL 1921 BY OBJECTS OF LOAN EXPENDITURE.

(Paragraph 299.)

—	Capital account. Amount outstanding on 1st April 1921.	Capital account. Amount borrowed in the years 1921–1922 to 1936–1937.	Capital account. Amount repaid in the years 1921–1922 to 1936–1937.	Capital account. Amount outstanding on 31st March 1937.	Capital account. Increase of liabilities since 1st April 1921.	Revenue account. Total interest paid from 1st April 1921 to 31st March 1937.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I. Capital expenditure—						
(i) Cauvery-Mettur Project.	..	(a) 613·33	1·11	612·22	612·22	241·99
(ii) Irrigation works (excluding Cauvery-Mettur Project).	(b) 875·26	(c) 119·89	109·76	885·39 (d) — 47·07	— 36·94	470·83
(iii) The Glen-Morgan and Pykara Hydro-Electric schemes.	..	(c) 135·04	8·10	126·94	126·94	10·53
(iv) Civil Works and Commercial concerns.	..	(c) 44·00	37·10	6·90 (e) — ·02	6·88	21·80
II. Loans and advances by the Provincial Government—Advances received since the 1st April 1921.	..	(c) 453·95	401·50	52·45	52·45	123·80
III. Expenditure on Revenue account.	..	(c) 105·64	94·56	11·08	11·08	38·72
Total ..	875·26	1,471·85	652·13	1,647·89	772·63	907·67

(a) The loan advanced for the project is repayable from 1936–1937 in 70 annual equated payments, simple interest only being paid till then.

(b) This represents the amount spent by the Government of India on irrigation works prior to the 1st April 1921 and is treated as an advance to the Local Government under Devolution Rule 24. It is not repayable and only interest is charged.

(c) The amounts are repayable in fifteen annual equated payments including principal and interest.

(d) & (e) These amounts represent the liabilities which will be transferred to the Orissa Government with effect from the 1st April 1936 on account of the Rushikulya Irrigation Project and the bridge across the Kolab river respectively.

NOTE.—*Against the liabilities of this Government shown above the* amount due to this Government on the 31st March 1937 under the Provincial Loan Account will stand as under—

Amount due to this Government on the 1st April 1921.	Amount lent in the years 1921–1922 to 1936–1937.	Amount recovered in the years 1921–1922 to 1936–1937.	Amount due to this Government on the 31st March 1937.	Increase in the amount due to this Government since 1st April 1921.	Total interest recovered from 1st April 1921 to 31st March 1937.
(1)	(2)	(3)	(4)	(5)	(6)
109·86	951·06 — 2·81 *	628·62	429·49	319·63	322·91

* Represents the balance which will be transferred to the Orissa Government with effect from the 1st April 1936.

APPENDIX II

SUMMARY BY MAJOR HEADS OF THE FINANCIAL EFFECT OF PART II SCHEMES FOR 1936–1937.

A. Additional revenue or loss of revenue.

	Ultimate revenue.		Revenue anticipated in 1936–1937.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
V. Land Revenue	900	..	900	..
XIX. Police	1,200	..	800	..
XXI. Education	36,400	..	12,300	..
XXII. Medical	..	1,700	..	1,700
XXIII. Public Health	1,800	..	1,400	..
XXIV. Agriculture—				
Veterinary	3,000	..	1,200	..
Co-operative Credit	..	84,900	..	42,500
XXV. Industries—				
Industries	100	..	100	..
Fisheries	500	— 1,900	500	— 1,900
XXXIII. Superannuation allowances and Pensions	200	..	200	..
Total ..	44,100	84,700	17,400	42,300
	1,28,800		59,700	

B-I. Expenditure charged to Revenue.

	Ultimate cost.		Cost in 1936–1937.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	RS.	RS.	RS.	RS.
5. Land Revenue	2,300	..	1,100	..
6. Excise	41,600	..	39,200	..
8. Forest	2,300	7,600	300	7,600
15. Irrigation	..	62,200	..	11,500
XIII. Irrigation—				
Working Expenses	..	1,12,000	..	38,500
16. Irrigation	..	1,03,400	..	32,900
22. General Administration	18,700	700	15,600	..
24. Administration of Justice	5,100	15,500	3,300	12,900
25. Jails and Convict Settlements	6,900	11,200	4,500	11,200
26. Police	33,500	25,800	20,700	25,800
30. Scientific Departments	..	1,500	..	1,500
XXX-A. Hydro-Electric Schemes—				
Working Expenses	31,500	..	17,900	..
31. Education	85,400	9,84,300	61,000	5,64,100
32. Medical	1,31,200	1,10,100	83,300	63,500
33. Public Health	26,100	17,44,800	16,800	4,05,300
34. Agriculture—				
a. Agriculture	30,800	1,200	21,100	1,000
b. Veterinary	55,200	5,700	17,800	3,800
c. Co-operative Credit	3,700	82,900	3,000	37,600
35. Industries—				
b. Industries	1,900	54,600	1,200	40,700
f. Fisheries	11,500	2,400	8,000	2,400

SUMMARY BY MAJOR HEADS OF THE FINANCIAL EFFECT OF PART II SCHEMES FOR 1936-1937—*cont.*

B-I. Expenditure charged to Revenue—cont.

	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936-1937. Recurring.	Cost in 1936-1937. Non-recurring.
	RS.	RS.	RS.	RS.
37. Miscellaneous Departments	8,300	1,25,300	6,200	1,25,300
41. Civil Works—				
Buildings	..	7,61,000	..	3,63,700
Communications	..	2,83,000	..	60,400
Establishments	1,000	93,900	200	33,200
Grants-in-aid	..	25,37,600	..	15,35,400
46. Stationery and Printing	3,900	12,300	2,200	12,300
47. Miscellaneous	4,200	1,400	2,100	700
Gross Total ..	**5,05,100**	**71,40,400**	**3,25,500**	**33,91,300**
Deduct—**Lump sum for probable savings in 1936–1937**	..	..	..	**2,04,700** *
Net Total ..	**5,05,100**	**71,40,400**	**3,25,500**	**31,86,600**
	76,45,500		**35,12,100**	

	RS.
* 33. Public Health—Grants for Public Health Purposes	45,200
41. Civil Works—Grants-in-Aid	1,22,500
41. Civil Works—Buildings and Roads	37,000
Total ..	2,04,700

B-II. Capital and Debt heads Disbursements.

	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936-1937. Recurring.	Cost in 1936-1937. Non-recurring.
55. Irrigation	..	10,75,700	..	1,00,000
58. Capital outlay on Hydro-electric schemes ..	..	69,80,600	..	33,58,500
60. Civil Works—Not charged to Revenue—Buildings	..	8,25,800	..	3,26,500
Loans and Advances by Provincial Government.	..	19,16,400	..	10,72,400
Gross Total ..	..	**1,07,98,500**	..	**48,57,400**
Deduct—**Lump sum for probable savings in 1936–1937**	..	**Nil.**	..	**3,36,000** †
Net Total ..	..	**1,07,98,500**	..	**45,21,400**

† Savings anticipated under Hydro-electric and thermo-electric schemes.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937

A. Additional Revenue or Loss of Revenue anticipated from certain schemes.

Item number.	Description of the scheme.	Head of account.	Ultimate revenue. Recurring.	Ultimate revenue. Non-recurring.	Revenue anticipated in 1936–1937. Recurring.	Revenue anticipated in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS.		RS.	
1	Appointment of a town surveyor and two chainmen for the Pollachi Municipality, Coimbatore district.	V. Land Revenue.	900	..	900	..
2	Appointment of a surveyor for panchayat boards in the Nellore district. (Recovery of cost from the municipality and the panchayat boards.)	XXXIII. Receipts in aid of superannuation.	200	..	200	..
3	Purchase of a motor ambulance for the Madras City Police (Hire charges for use of the ambulance by the public).	XIX. Police ..	300	..	300	..

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936-1937—*cont.*

A. Additional Revenue or Loss of Revenue anticipated from certain schemes—*cont.*

Item number.	Description of the scheme.	Head of account.	Ultimate revenue. Recurring.	Ultimate revenue. Non-recurring.	Revenue anticipated in 1936-1937. Recurring.	Revenue anticipated in 1936-1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS.	RS.	RS.	RS.
4	Employment of staff for the introduction of Hackney Carriage Act in Tenali town (Receipts from fees).	XIX. Police ..	900	..	500	..
5	Opening of Economics course in the Presidency College, Madras (Additional fee income).	XXI. Education.	12,400	..	6,300	..
6	Increase in the number of admissions into the College of Engineering, Guindy (Additional fee income).	Do.	24,000	..	6,000	..
7	Cost of equipment and staff for the new combined X-Ray and Operation Block for the Headquarter Hospital, Palamcottah (Credit to Government of the unutilized balance in the Emperor Edward VII Memorial Fund).	XXII. Medical	..	1,700	..	1,700
8	Employment of second-class health officers in the municipalities of Erode, Gudiyattam and Tenali (Contribution by the municipalities concerned).	XXIII. Public Health.	1,800	..	1,400	..
9	Introduction of the B.Sc. (Veterinary) Degree course at the Madras Veterinary College (Additional fee income).	XXIV-b. Veterinary.	2,500	..	700	..
10	Opening of a Veterinary dispensary at Tiruturaipundi in Tanjore district (Contribution by the East Tanjore District Board).	Do.	500	..	500	..
11	Additional Co-operative staff for execution work (Receipts from execution fees).	XXIV-c. Co-operative Credit.	..	84,900	..	42,500
12	Introduction of an Electrician's course in the Government Industrial School, Madura (Additional fee income).	XXV-b. Industries.	100	..	100	..
13	Additions and alterations to the Marine Aquarium at Madràs (Loss of fee income due to reduction of rates during the period of reconstruction).	XXV-c. Fisheries.	..	— 1,900	..	— 1,900
14	Experiments in deep-sea fisheries with Yorkshire coble (Receipts from sale of fish caught during demonstration).	Do.	500	..	500	..
		Total ..	44,100	84,700	17,400	42,300
			1,28,800		59,700	

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure.

I. Schemes to be met from current revenues.

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	5. Land Revenue.				
1	Appointment of a Town surveyor and two chainmen for maintenance of surveys in the Pollachi Municipality, Coimbatore district.	(*a*) 900	..	(*a*) 600	..
2	Appointment of a surveyor for maintenance of surveys in the areas under the jurisdiction of panchayat boards, Nellore district.	(*b*) 700	..	(*b*) 500	..
3	Permanent retention of a typist in the office of the Board of Revenue.	700	..	Nil	..
	Total ..	2,300	..	1,100	..
	6. Excise.				
4	Reconstitution of the Excise Intelligence Bureau.	27,900	..	25,500	..
5	Increase of provision under rewards ..	13,500	..	13,500	..
6	Employment of an additional clerk in the Bapatla Circle for six months every year.	200	..	200	..
7	Permanent retention of the temporary Sub-Inspector in the Vetapalem ganja store-house.	Nil.	..	Nil.	..
	Total ..	41,600	..	39,200	..
	8. Forest.				
8	Purchase of two miles of tram-lines for the Sriharikota range, Nellore division.	..	7,000	..	7,000
9	Cost of feeding the Chenchus while they are engaged in agriculture.	..	600	..	600
10	Employment of a head clerk in Provincial Sylviculturist's office, Ootacamund.	800	..	300	..
11	Permanent retention of draughtsmen in three District Forest Offices.	1,500	..	(*c*) ..	..
	Total ..	2,300	7,600	300	7,600
	15. Irrigation.				
12	Improvements to the Kurichi tank, Coimbatore district.	..	(*d*) 8,000	..	5,500
13	Formation of a new tank in Gundemadakala village, Udayagiri taluk, Nellore district.	..	(*e*) 39,100	..	5,000
14	Construction of an anicut across the Gadilam river, South Arcot district.	..	(*f*) 15,100	..	1,000
	Total ..	..	62,200	..	11,500

(*a*) Against this expenditure, annual recoveries of Rs. 600 and Rs. 100 will be made from the Pollachi Municipality and credited to "V. Land Revenue" and "XXXIII. Receipts in aid of superannuation" respectively.

(*b*) Against this expenditure, annual recoveries of Rs. 300 and Rs. 100 will be made from the panchayat boards and credited to "V. Land Revenue" and "XXXIII. Receipts in aid of superannuation," respectively.

(*c*) No extra cost in 1936–1937.

(*d*) This scheme involves additional expenditure on "Civil Works—Grants-in-aid" which is shown separately—see item 223 infra.

(*e*) Excludes the ryots' share of Rs. 4,800.

(*f*) Excludes the ryots' share of Rs. 5,000.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. SCHEMES INVOLVING ADDITIONAL EXPENDITURE—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	*Description of the scheme.*	*Ultimate cost.* Recurring.	Non-recurring.	*Cost in 1936–1937.* Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	XIII. IRRIGATION—WORKING EXPENSES.				
15 (i)	Improvements to the Palayamparuvu channel, Periyar system.	..	27,400	..	8,000
(ii)	Extension of the left flood bank of the Tambraparni river from the junction of Kaliavur tank bund to the Ottapidaram road.	..	23,200	..	14,500
(iii)	Improvements to the drainage of Tirurameswaram, etc., lands, Mannargudi taluk, Cauvery Delta system.	..	(*a*) 27,400	..	6,000
(iv)	Construction of inlets and outlets between Kesarapalle and Enikepad aqueducts, Kistna Delta system.	..	34,000	..	10,000
	Total ..	..	**1,12,000**	..	**38,500**
	16. IRRIGATION.				
16	Excavating a separate supply channel to Damal tank, Chingleput district, Palar *anicut* system.	..	(*b*) 18,000	..	5,400
17	Acquisition of land for field channels in the Toludur project area for the development of irrigation.	..	31,400	..	5,000
18	Excavating a straight cut for the Kollimerla drain between Vallabharaopalem and Mulukuduru village limits, Kistna Western Delta.	..	(*c*) 54,000	..	(*c*) 22,500
	Total ..	..	**1,03,400**	..	**32,900**
	22. GENERAL ADMINISTRATION.				
19	Employment of a section head to supervise the clerks attending to election work in the office of the Inspector of Municipal Councils and Local Boards.	(*d*) Nil.	..	(*d*) Nil.	..
20	Increase of the annual Government grant to the Education Fund of the children of the Bandsmen of His Excellency the Governor.	1,000	..	1,000	..
21	Continuance of the additional lower division clerk, employed in the Central Cash Bureau, Finance Secretariat.	..	700	..	(*e*) ..
22	Reorganization of the Secretariat superior staff.	8,500	..	6,700	..
23	Restoration of the old Vanur and Porto Novo sub-taluks, South Arcot district.	6,800	..	6,200	..
24	Appointment of a shroff for the Addatigala collecting depot, East Godavari district.	400	..	300	..
25	Appointment of a Junior Assistant in the office of the Senior Translator to Government.	900	..	700	..
26	Additional staff for the Madras Record office.	1,100	..	700	..
	Total ..	**18,700**	**700**	**15,600**	..

(*a*) Excludes the ryots' share of Rs. 17,600.
(*b*) Excludes ryots' share of Rs. 2,600.
(*c*) Excludes the cost of special establishment which is shown separately—see *item 217 infra*.
(*d*) The extra cost to Government is *nil* as the cost will eventually be recovered from local bodies.
(*e*) No extra cost in 1936–1937.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	24. Administration of Justice.				
27	Appointment of an additional Sub-Judge to the Sub-Court, Ramnad.	..	8,100	..	5,800
28	Appointment of an additional District Munsif to the District Munsif's Court, Ongole.	..	2,300	..	2,300
29	Appointment of an additional District Munsif to the District Munsif's Court, Tiruvallur.	..	2,300	..	2,300
30	Employment of an additional clerk in the District Munsif's Court, Nellore.	..	500	..	200
31	Employment of an additional clerk in the office of the Official Receiver, Coimbatore.	..	300	..	300
32	Appointment of a Committee for framing rules under section 9 of the Suits Valuation Act and employment of temporary staff for auditing the levy of court-fees in mufassal courts.	5,100	2,000	3,300	2,000
	Total ..	**5,100**	**15,500**	**3,300**	**12,900**
	25. Jails and Convict Settlements.				
33	Subsidy to the Discharged Prisoners' Aid Society, Madras, in connexion with the Probation of Offenders Act.	2,300	..	2,300	..
34	Appointment of additional temporary warder establishment in the Penitentiary, Madras.	500	..	400	..
35	Appointment of two temporary second-grade warders for the Presidency Jail for Women, Vellore.	500	..	400	..
35 (A)	Appointment of two sub-jail warders consequent on the restoration of the old Vanur and Porto Novo sub-taluks.	300	..	300	..
36	Permanent retention of temporary warders in the spinning mill of the Central Jail, Coimbatore.	1,200	..	Nil.	..
37	Appointment of an additional clerk for the office of the Inspector-General of Prisons.	..	200	..	200
38	Improvements to Jail binderies ..	900	6,100	700	6,100
39	Improvement of Jail libraries ..	..	1,000	..	1,000
40	Supply of clothing to inmates and uniform for the bandmasters in the Borstal schools at Tanjore and Palamcottah.	400	..	400	..
41	Installation of an engine with pump for water-supply, and charges for running it, in the District Jail, Cuddalore.	800	3,900	Nil.	3,900
	Total ..	**6,900**	**11,200**	**4,500**	**11,200**

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	26. Police.				
42	Purchase of a motor ambulance for the Madras City Police.	..	(*a*) 3,600	..	(*a*) 3,600
43	Reallocation of circle charges in the Tinnevelly and Trichinopoly Railway Police districts.	3,200	1,100	2,500	1,100
44	Permanent retention of the temporary staff sanctioned for the Headquarter Special Branch and District Special Branches in the Criminal Investigation Department.	Nil.	Nil.	Nil.	Nil.
45	Purchase of three additional motor lorries for the Malabar Special Police.	2,400	12,700	2,300	12,700
46	Supply of magnifying glasses, etc., to all police stations for the discovery and development of finger-prints.	1,400	4,600	Nil.	4,600
47	Employment of additional staff for traffic control in the Malabar district.	13,200	(*b*) 300	11,000	300
48	Employment of additional staff for traffic control in Anantapur town.	2,100	100	1,700	100
49	Permanent retention of the Mettur Police station.	6,700	100	Nil.	100
50	Employment of additional staff for utilization of Sub-Jail, Madura, for confinement of undertrial prisoners.	1,800	Nil.	1,100	Nil.
51	Continuance of the temporary police outpost at the Mukurti Dam in the Nilgiris district.	1,900	Nil.	1,600	Nil.
52	Permanent retention of the midwife employed in the Malappuram Police Hospital.	Nil.	Nil.	Nil.	Nil.
53	Increase in the scale of supply of boots to the Police Sergeants, Charge Sergeants and Sergeants-Major.	100	1,500	100	1,500
54	Employment of staff for the introduction of Hackney Carriage Act in Tenali town.	(*c*) 700	1,800	(*c*) 400	1,800
	Total ..	33,500	25,800	20,700	25,800
	30. Scientific Departments—Transferred (Museums).				
55	Purchase of furniture and fittings for the new Archæological chemistry laboratory of the Government Museum, Madras.	..	1,500	..	1,500
	Total ..	..	1,500	..	1,500

(*a*) Against this expenditure, revenue of about Rs. 300 per annum is anticipated in the shape of hire charges for allowing the use of the ambulance by the public and it will be credited to 'XIX. Police.'

(*b*) Excludes an ultimate non-recurring expenditure of Rs. 33,000 on construction of quarters not recommended for provision in 1936–37.

(*c*) Revenue of about Rs. 900 per annum ultimately and of Rs. 500 in 1936–37 expected from fees will be credited to 'XIX. Police.'

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1936–1937. Recurring. (5)	Cost in 1936–1937. Non-recurring. (6)
		RS.	RS.	RS.	RS.
	XXX-A. Hydro-Electric Schemes—Working Expenses.				
56	Establishment for the operation of the Theni-Periyakulam-Bodinayakkanur electric supply scheme.	19,700	..	12,000	..
57	Additional establishment for the operation of the Pykara Hydro-Electric system.	11,000	..	6,400	..
58	Additional establishment for the operation of the Dindigul-Virudunagar-Palni electric supply schemes.	800	..	— 500	..
	Total ..	**31,500**	..	**17,900**	..
	31. Education.				
59	Employment of additional teachers in Panchayat schools.	22,700	..	15,100	..
60	Teaching grants to secondary and special schools and grants to boarding houses to be newly admitted to aid.	26,000	..	26,000	..
61	Teaching and boarding grants to European schools to be newly admitted to aid.	12,600	..	12,600	..
62	Grant to the Girl Guides Association.	..	6,000	..	6,000
63	Grant to the Boy Scouts Association.	..	7,500	..	7,500
64	Adoption of time-scales of pay for certain temporary posts in the Government Training Schools for Masters at Ellore and Calicut.	1,000	..	(a)	..
65	Revision of the pay of the head clerk, Queen Mary's College, Madras.	200	..	(a)	..
66	Building grants to Panchayat schools.	..	20,000	..	15,000
67	Subsidies to local bodies for the construction of buildings for elementary schools.	..	42,800	..	35,000
68	Building and equipment grants to aided elementary schools in the Agency tracts.	..	200	..	200
69	Grants to District Educational Councils for—				
	(i) Buildings	..	50,000	..	37,500
	(ii) Equipment	..	15,000	..	15,000
70	Building grants to Non-European colleges and secondary and special schools under private management.	..	4,14,500	..	1,50,000
71	Equipment grants to Non-European colleges and secondary and special schools under private management.	..	1,61,500	..	1,38,500
72	Building grants to European schools under private management.	..	77,000	..	30,000
73	Equipment grants to European schools under private management.	..	8,300	..	8,300
74	Grants towards the acquisition of play-grounds and playing fields for secondary schools.	..	8,500	..	4,300

(a) No extra cost in 1936–1937.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	31. Education—*cont.*				
75	Opening of Economics course for the B A. (pass) degree in the Presidency College, Madras.	(*b*) 1,800	..	(*a*)	..
76	Opening of a secondary school for Mappillas at Malappuram.	5,600	3,200	1,800	2,000
77	Annual admissions into the temporary Higher Elementary Training class for Mappillas in the Government Training School for Masters, Cannanore.	3,700	1,000	2,500	1,000
78	Permanent retention of the temporary post of Assistant Manual Training Instructor in the Government Training School for Masters, Tinnevelly.	400	..	(*a*)	..
79	Provision for new schemes of Manual training.	6,000	6,300	3,400	6,300
80	Subsidies to local bodies for secondary school buildings.	..	95,000	..	40,000
81	Subsidies to local bodies for the equipment of secondary schools.	..	11,600	..	11,600
82	Employment of additional peons in the Government Muhammadan College, Madras.	400	..	200	..
83	Opening of a hostel attached to the Government Training School for Masters, Rayachoti.	200	200	100	200
84	Grants for public libraries	..	10,000	..	10,000
85	Increase in the number of admissions into the College of Engineering, Guindy.	(*c*) 2,500	..	(*a*)	..
86	Additional equipment for the new Electrical Engineering laboratory, College of Engineering, Guindy.	..	43,700	..	43,700
87	Equipment for the Chemistry laboratory of the Queen Mary's College, Madras.	..	2,000	..	2,000
88	Scholarships for the hill tribes in the Bhadrachalam Agency, East Godavari district.	2,300	..	— 700	..
	Total ..	**85,400**	**9,84,300**	**61,000**	**5,64,100**
	32. Medical.				
89	Purchase of instruments and materials for the Medical College, Madras.	..	50,000	..	17,000
90	Employment of additional staff for the King George Hospital, Vizagapatam.	2,100	..	1,300	..
91	Employment of additional staff for the Stanley Medical School, Madras.	3,200	..	2,000	..

(*a*) No extra cost in 1936–1937.

(*b*) Against this expenditure, there will be additional fee income of Rs. 12,400 ultimately and of Rs. 6,300 in 1936–1937 which will be credited to "XXI. Education."

(*c*) Against this expenditure, there will be additional fee income of Rs. 24,000 ultimately and of Rs. 6,000 in 1936–1937 which will be credited to "XXI. Education."

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	32. Medical—*cont.*				
92	Appointment of a combined physical director for the Medical College and Stanley Medical School, Madras.	200	..	— 200	..
93	Additional staff for the Lady Willingdon Medical School for Women, Madras.	2,500	..	1,300	..
94	Appointment of an additional attender for the Lady Willingdon Medical School for Women, Madras.	300	..	200	..
95	Installation of X-ray plants in the District Headquarters Hospitals at Mangalore and Salem and appointment of necessary staff together with an X-Ray photographer for the Tanjore Hospital.	3,800	16,600	1,300	16,600
96	Appointment of an additional Sub-Assistant Surgeon for the Government Rayapuram Hospital, Madras.	1,500	..	800	..
97	Employment of additional staff for the Government Mental Hospital, Madras.	3,000	..	2,000	..
98	Employment of additional staff for the Government H.R.H. The Prince of Wales Hospital for Children, Madras.	8,900	1,100	5,500	1,100
99	Employment of additional non-medical staff for the Government General Hospital, Madras.	1,500	..	1,200	..
100	Employment of additional non-medical staff for the Government Victoria Caste and Gosha Hospital, Madras.	4,000	600	2,700	600
101	Employment of additional full-time staff instead of part-time staff for the Barnard Institute of Radiology, Madras.	300	..	(*a*) ..	..
102	Appointment of a full-time masseuse for the Barnard Institute of Radiology, Madras.	3,500	1,400	1,800	800
103	Appointment of a Physicist for the Barnard Institute of Radiology, Madras.	1,800	..	1,000	..
104	Grant of time-scale of pay for the nurses in the Indian Medical School Hospital.	600	..	100	..
105	Employment of a Woman Assistant Medical Officer in the Indian Medical School Hospital.	1,200	..	600	..
106	Increase of the number of beds and employment of an additional nursing orderly for the Headquarters Hospital, Tanjore.	200	..	200	..
107	Employment of additional staff in certain mufassal Medical institutions.	25,100	2,200	17,100	2,200

(*a*) No extra cost in 1936–1937.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936-1937—*cont.*

B. SCHEMES INVOLVING ADDITIONAL EXPENDITURE—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936-1937. Recurring.	Cost in 1936-1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	32. MEDICAL—*cont.*				
108	Appointment of a Sister for the Government Ophthalmic Hospital, Madras.	2,400	200	1,700	200
109	Building grant to the Tinnevelly District Board for certain medical buildings.	..	7,100	..	5,300
110	Appointment of a Government Sub-Assistant Surgeon in the Taluk Headquarters dispensary, Tekkali, Ganjam district.	1,100	..	700	..
111	Staff for the new venereal out-patient department of the Government Rayapuram Hospital, Madras.	2,000	..	(*a*) ..	..
112	Cost of equipment and staff for the combined X-ray and operation block of the Government Headquarters Hospital, Palamcottah.	2,500	11,200	(*a*) ..	* (*a*)..
113	Excess water charges and working expenses connected with the drainage and sanitary fittings to the Government Headquarters Hospital at Coimbatore.	3,500	..	(*a*) ..	..
114	Cost of equipment and staff for Dr. Muthu's Tuberculosis Sanatorium, Tambaram.	18,400	3,600	(*b*) 14,600	(*b*) 3,600
115	Additional staff due to the proposed improvements to the Medical College and King George Hospital, Vizagapatam.	37,600	8,100	27,400	8,100
116	Purchase of furniture for the Physiology department and dissection and museum tables for certain departments of the Medical College, Vizagapatam.	..	8,000	..	8,000
	Total ..	1,31,200	1,10,100	83,300	63,500
	33. PUBLIC HEALTH.				
117	Creation of a post of first-class Health officer for malaria work.	5,400	..	2,700	..
118	Employment of second-class health officers in the municipalities of Erode, Gudiyattam and Tenali.	(*c*) 7,400	..	(*c*) 2,600	..
119	Employment of a special malaria investigation unit for a period of two years in the Bellary district.	5,200	600	3,800	600
120	Grant to the Hospet Municipality for anti-malarial operations.	..	500	..	500
121	Employment of additional staff in the King Institute, Guindy, for purchase in bulk and distribution in small bottles or bulbs of streptococcus serum.	7,900	..	7,500	..

* A contribution of Rs. 1,700 will be received from the Emperor Edward VII Memorial Fund and credited to "XXII. Medical."

(*a*) No extra cost in 1936-1937. The schemes form part of items 189, 190 and 191 *infra*.

(*b*) The scheme forms part of item 192 *infra*.

(*c*) Against this expenditure, the municipalities concerned will contribute Rs. 1,800 per annum ultimately and Rs. 1,400 in 1936-1937 which will be credited to "XXIII. Public Health."

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. SCHEMES INVOLVING ADDITIONAL EXPENDITURE—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	33. PUBLIC HEALTH—*cont.*				
122	Employment of additional attendant in the King Institute, Guindy, for work connected with Wassermann reaction and allied tests.	200	..	200	..
123	Grant for the improvement of water-supply in rural areas.	..	2,23,100	..	2,23,100
124	Grant to the Polavaram Union Board for improvement of drainage system.	..	3,400	..	3,400
125	(i) Grant to the Adoni Municipal Council for experimental well and yield test.	..	3,100	..	3,100
	(ii) Grant to the Bellary Municipal Council for extension of water-supply to Fort and Cantonment areas.	..	* 27,000	..	* 27,000
	(iii) Grant to the Rajahmundry Municipal Council for drainage scheme.	..	1,34,000	..	5,000
	(iv) Grant to the Tirupati Municipal Council for drainage scheme (second instalment).	..	21,200	..	21,200
	(v) Grant to the Srirangam Municipal Council for—				
	(*a*) Construction of drains in South Royagopuram extensions.	..	* 2,500	..	* 2,500
	(*b*) Construction of drains in Ammamantapam extensions.	..	* 4,000	..	* 4,000
126	(i) Grant to the Trichinopoly Municipal Council for realignment of the pumping main.	..	33,100	..	33,100
	(ii) Grants to the Masulipatam Municipal Council for :				
	(*a*) Extension of water-supply to Bandar Port, Gilakaladindi and Chilakalapudi.	..	17,300	..	17,300
	(*b*) Extension of water-supply to certain other areas in the town.	..	12,900	..	12,900
	(iii) Grant to the Coimbatore Municipal Council for additional water-supply mains.	..	41,600	..	41,600
	(iv) Grant to the Negapatam Municipal Council for drainage scheme.	..	(*a*) 3,75,000	..	5,000
127	Grant to the Coimbatore Municipal Council for drainage scheme.	..	8,45,500	..	5,000
	Total ..	26,100	17,44,800	16,800	4,05,300

* These schemes involve the grant of loans which are shown separately—see item 251 infra.

(*a*) The scheme involves the grant of a loan of Rs. 1,92,300 ultimately—see item 251 infra.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	34. a. AGRICULTURE.				
128	Retention of the post of temporary clerk sanctioned for the Agricultural Research Station, Erayanur, South Arcot district.	..	500	..	300
129	Dry farming research in the Anantapur district.	2,300	200	1,900	200
130	Additions to the strength of agricultural upper subordinates in the Agricultural section.	7,500	..	5,500	..
131	Increase in the strength of demonstration maistris.	11,000	..	8,100	..
132	Employment of two fieldmen at the Agricultural Research Station, Samalkota.	1,000	..	600	..
133	Employment of assistants and fieldmen for Coconut stations of the Oil-seeds section.	3,200	..	2,300	..
134	Appointment of an Assistant Director of Agriculture and staff for the Cauvery-Mettur Project area for the development of irrigation.	7,900	500	4,200	500
135	Permanent retention of the post of Superintendent, Live-stock Research Station, Hosur.	— 2,100	..	— 1,500	..
	Total ..	30,800	1,200	21,100	1,000
	34. b. VETERINARY.				
136	Appointment of six touring Veterinary Assistant Surgeons.	10,200	1,200	7,000	1,200
137	Recruitment of an officer in England on contract as Lecturer in Pathology and Bacteriology at the Madras Veterinary College and training of a Madras Veterinary Service candidate in Muktesar Institute for the post.	33,200	3,200	5,000	1,300
138	Introduction of the Bachelor of Veterinary Science Degree course at the Madras Veterinary College.	(*a*) 7,000	500	(*a*) 3,800	500
139	Appointment of compounders to the Veterinary dispensaries at Mayavaram and Pollachi.	800	..	600	..
140	Opening of a Veterinary dispensary at Tiruturaipundi in Tanjore district.	(*b*) 1,800	800	(*b*) 1,400	800
141	Increase in running charges consequent on the construction of permanent buildings for the veterinary dispensary at Venkatagiri.	1,300	..	(*c*) ..	..
142	Increase in running charges consequent on the construction of permanent buildings for the Veterinary Dispensary at Dharapuram.	900	..	(*d*) ..	..
	Total ..	55,200	5,700	17,800	3,800

(*a*) Against this expenditure, additional fees of Rs. 2,500 ultimately and of Rs. 700 in 1936–1937 will be realized and credited to "XXIV. b. Veterinary."

(*b*) Against this expenditure, the East Tanjore District Board will contribute a sum of Rs. 500 per annum which will be credited to "XXIV. b. Veterinary."

(*c*) No extra cost in 1936–1937. This scheme forms part of the item 194 infra.

(*d*) No extra cost in 1936–1937. This scheme forms part of item 195 infra.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	34. c. Co-operative Credit.				
143	Appointment of Junior Inspectors of Co-operative Societies for liquidation work.	..	7,900	..	7,300
144	Additional staff for execution work ..	..	(*a*) 72,900	..	(*a*) 28,600
145	Establishment for checking accounts of liquidated societies and departmental revenues.	3,700	..	3,000	..
146	Appointment of two Junior Inspectors for non-credit work in Trichinopoly and Salem districts.	..	1,400	..	1,300
147	Appointment of a Junior Inspector to organize more milk-supply societies.	..	700	..	400
	Total ..	3,700	82,900	3,000	37,600
	35. b. Industries.				
148	Installation of machinery in the Government Textile Institute for the manufacture of gold thread.	..	2,000	..	2,000
149	Purchase of machinery for the Kerala Soap Institute, Calicut.	..	800	..	800
150	Building and equipment grants to industrial schools.	..	32,500	..	28,600
151	Contribution to the Indian Institute of Science, Bangalore.	..	15,000	..	5,000
152	Institution of a pupil-teachers' course in the Government Textile Institute, Madras.	500	..	500	..
153	Introduction of an electrician's course in the Government Industrial School, Madura.	(*b*) 1,400	1,000	(*b*) 700	1,000
154	Demonstration of improved methods of coir retting and coir production at Baruva.	..	1,300	..	1,300
155	Purchase of additional equipment for the Government School of Technology.	..	2,000	..	2,000
	Total ..	1,900	54,600	1,200	40,700
	35. f. Fisheries.				
156	Experiments in deep-sea fisheries with Yorkshire coble.	(*c*) 10,500	..	(*c*) 7,400	..
157	Purchase of an engine and high pressure compressor for diving experiments.	..	2,400	..	2,400
158	Employment of additional teachers in Fisheries schools.	800	..	400	..
159	Creation of the post of an attendant in the office of the Inspector of Fisheries, Vizagapatam.	200	..	200	..
	Total ..	11,500	2,400	8,000	2,400

(*a*) Against this expenditure, execution fees of Rs. 84,900 *ultimately* and of Rs. 42,500 in 1936–1937 are expected to be realized and credited to "XXIV. c. Co-operative Credit."

(*b*) Against this expenditure, Rs. 100 ultimately and Rs. 100 in 1936–1937 will be realized as fees and credited to "XXV. b. Industries."

(*c*) Against this expenditure, receipt of Rs. 500 per annum anticipated from the sale of fish caught during demonstration will be credited to "XXV. c. Fisheries."

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B: Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	37. Miscellaneous Departments.				
160	Extension of activities of the Labour department in districts.	..	(*a*) 1,15,700	..	(*a*) 1,15,700
161	Increase in the allotment for grants for expenses connected with fees, books, etc., to depressed classes pupils.	2,000	..	2,000	..
162	Grant to the Depressed Classes Mission, Mangalore, for the construction of a building for the Girls' Boarding Home.	..	700	..	700
163	Grant to the Depressed Classes Mission, Mangalore, for construction of an additional building for the Boys' Boarding Home.	..	2,300	..	2,300
164	Half-grant to the Devadhar Malabar Reconstruction Trust for the construction of a building for the Gray Boarding Home attached to the Gokhale School at Gopalapuram, Malabar.	..	900	..	900
165	Increase of boarding grant to the Panchama Girls' Hostel, Bellary.	200	..	200	..
166	Grant to the American Baptist Mission for the construction of a septic tank latrine at Kavali.	..	500	..	500
167	Opening of a maternity ward in the Criminal Tribes Settlement at Sitanagram.	300	300	300	300
168	Boarding grant for the Sreeramashram Boarding Home, Tallapalem, Guntur district.	200	..	200	..
169	Boarding grant for the Adi-Andhra Boys' Hostel at Alur, Bellary district.	100	..	100	..
170	Increased boarding grant to the Servindia Society's Hostel at Mayanur, Trichinopoly district.	200	..	200	..
171	Extension of school buildings, construction of wells, etc., in connection with Kallar reclamation work in Madura.	..	4,300	..	4,300
172	Grant to the Devadhar Malabar Reconstruction Trust for the maintenance of a school at Pavoor.	500	..	500	..
173	Opening of Class VII in the Criminal Tribes Settlement School at Stuartpuram.	400	600	100	600
174	Additional establishment for the office of the Electrical Inspector, Madras.	2,400	..	1,400	
175	Employment of temporary lower division clerks in certain District Police offices for issue of licences and permits for motor vehicles.	2,000	..	1,200	
	Total ..	**8,300**	**1,25,300**	**6,200**	**1,25,300**

(*a*) Involves also expenditure under loans which is shown separately—see item 254 infra.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. SCHEMES INVOLVING ADDITIONAL EXPENDITURE—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		RS.
	41. CIVIL WORKS—BUILDINGS—FOREST.				
176	Construction of quarters for the District Forest Officer, Madura.	..	20,000	..	5,000
	Total ..	..	**20,000**	..	**5,000**
	41. CIVIL WORKS—BUILDINGS—GENERAL ADMINISTRATION.				
177	Acquisition of a bungalow for use as residence by the Collector of Vizagapatam and improvements thereto.	..	38,100	..	38,100
178	Construction of a building for the correspondence branch of the Chingleput Collector's office at Saidapet.	..	83,000	..	60,000
179	Construction of quarters for the Revenue Divisional Officer at Markapur, Kurnool district.	..	13,300	..	4,000
180	Construction of quarters for the Revenue staff at Uttangarai, Salem district.	..	16,300	..	1,000
181	Construction of quarters for the Revenue Divisional Officer at Gudivada, Kistna district.	..	17,200	..	2,000
182	Construction of a bungalow for the Collector of East Godavari at Cocanada.	..	55,000	..	5,000
183	Construction of a bungalow for the Sub-Collector at Hosur.	..	36,000	..	5,000
184	Construction of a Deputy Tahsildar's office including sub-jail and police station at Tiruvur, Kistna district.	..	56,000	..	12,000
	Total ..	..	**3,14,900**	..	**1,27,100**
	41. CIVIL WORKS—BUILDINGS—ADMINISTRATION OF JUSTICE.				
185	Construction of a combined court-house for Sub-Judge and District Munsif, Tuticorin.	..	1,21,000	..	10,000
186	Construction of a residence for the District Munsif, Madanapalle.	..	13,500	..	3,000
	Total ..	..	**1,34,500**	..	**13,000**
	41. CIVIL WORKS—BUILDINGS—JAILS.				
187	Construction of a new workshop in the Central Jail, Salem.	..	21,600	..	5,000
	Total ..	..	**21,600**	..	**5,000**
	41. CIVIL WORKS—BUILDINGS—POLICE.				
188	Extension of the Armoury buildings at Palamcottah, Tinnevelly district.	..	12,500	..	12,500
	Total ..	..	**12,500**	..	**12,500**

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. SCHEMES INVOLVING ADDITIONAL EXPENDITURE—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		RS.
	41. CIVIL WORKS—BUILDINGS—MEDICAL.				
189	Construction of a new Venereal out-patient department for the Government Rayapuram Hospital, Madras.	(a) ..	12,000	..	12,000
190	Construction of a combined X-Ray and operation block for the Government Headquarters Hospital, Palamcottah.	(a) ..	(b) 24,500	..	(b) 100
191	Drainage and sanitary fittings to the Government Headquarters Hospital at Coimbatore.	(a) ..	67,800	..	67,800
192	Taking over by Government of Dr. Muthu's Tuberculosis Sanatorium, Tambaram.	(a) ..	62,600	..	62,600
	Total ..	..	1,66,900	..	1,42,500
	41. CIVIL WORKS—BUILDINGS—AGRICULTURE.				
193	Erection of a fourth gasometer at the Agricultural College, Coimbatore.	..	14,500	..	14,500
194	Construction of permanent hospital buildings for the Veterinary dispensary at Venkatagiri.	(d) ..	(c) 5,700	..	100
195	Construction of permanent hospital buildings for the Veterinary dispensary at Dharapuram.	(d) ..	13,600	..	10,000
	Total ..	..	33,800	..	24,600
	41. CIVIL WORKS—BUILDINGS—INDUSTRIES.				
196	Additions and alterations to the Marine Aquarium at Madras.	..	(e) 21,500	..	(e) 21,500
	Total ..	..	21,500	..	21,500
	41. CIVIL WORKS—BUILDINGS—CIVIL WORKS.				
197	Construction of an inspection bungalow at Tanjore.	..	15,300	..	7,500
198	Construction of quarters for the Sub-divisional Officers at Dowlaishwaram	..	20,000	..	5,000
	Total ..	..	35,300	..	12,500
	Grand Total—Civil Works—Buildings ..	..	7,61,000	..	3,63,700

(a) Cost of equipment and employment of necessary staff is shown separately—see items 111, 112, 113 and 114 *supra*.

(b) The cost of the scheme will be met from the amount at the credit of Emperor Edward VII Memorial Fund.

(c) Excludes contribution of Rs. 5,600 by the Maharaja of Venkatagiri.

(d) Consequent increase in the running charges of the hospital is shown separately—see items 141 and 142 *supra*.

(e) Excludes the loss in fee income of Rs. 1,900 under "XXV. a Fisheries (Aquarium)" owing to reduction in the rates during the period of reconstruction.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. SCHEMES INVOLVING ADDITIONAL EXPENDITURE—*cont.*

I. Schemes to be met from current revenues—*cont.*

Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.
41. CIVIL WORKS—COMMUNICATIONS—TRANSFERRED.				
199 Reconstruction of a bridge at mile *13/0* on the Ootacamund-Mettupalaiyam road.	..	*15,000*	..	*15,000*
200 Improvement to the Pandikad-Karuvarakundu road.	..	47,000	..	10,000
201 Reconstruction of the Wenlock and Burliar bridges at miles 14/0 and 22/3 on the Ootacamund-Mettupalaiyam road.	..	*76,000*	..	*30,000*
202 Widening of the General Hospital bridge, Madras.	..	(*a*) 1,00,000	..	100
Total ..	..	2,38,000	..	55,100
41. CIVIL WORKS—COMMUNICATIONS (AGENCY).				
203 Construction of a bridge across the Bodderugedda on the Krishnadevipeta-Sarabhannapalem road in the Vizagapatam Agency.	..	*45,000*	..	5,300
Total ..	..	45,000	..	5,300
Grand Total—Civil Works—Communications.	..	2,83,000	..	60,400
41. CIVIL WORKS—ESTABLISHMENTS.				
204 Establishment for the construction of new hospital buildings at Cocanada and improvements to the Cocanada water-supply.	..	8,600	..	5,700
205 Temporary additional establishment in the Grand Anicut Canal, Vennar and Cauvery divisions and the Tanjore Circle office.	..	6,900	..	6,100
206 Employment of a telephone gumasta to operate the exchange at Pettavoithalai, Trichinopoly district.	300	..	200	..
207 Temporary establishment for the Kistna East Bank Canal and Pedalanka channel schemes.	..	1,200	..	1,000
208 Employment of one upper division *clerk and one lower division clerk* for work connected with the Cauvery-Mettur, Bhavani and Tungabhadra Projects in the office of the Chief Engineer for Irrigation.	..	800	..	800
209 Employment of a channel superintendent for the Kannadian channel, Tinnevelly Division.	..	*200*	..	200
210 Temporary establishment for extension of the Chodavaram-Devipatnam road to Veeravaram.	..	1,700	..	1,100
211 Additional temporary establishment for the Madras Circle.	..	900	..	800

(*a*) Excludes the Madras Corporation's share of Rs. 1,00,000.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. SCHEMES INVOLVING ADDITIONAL EXPENDITURE—*cont.*

I. Schemes to be met from current revenues—*cont.*

Description of the scheme.	Ultimate cost.		Cost in 1936–1937.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.
41. CIVIL WORKS—ESTABLISHMENTS—*cont.*				
212 Employment of a temporary clerk in the Vizagapatam Town Works section of the Vizagapatam division.	..	400	..	300
213 Employment of an additional clerk in the Bellary Division office.	..	400	..	300
214 Employment of an additional draughtsman in the Coimbatore division.	..	600	..	300
215 Permanent retention of a typist's post in the office of the Chief Engineer (General, Roads and Buildings).	700	..	Nil.	..
216 Temporary establishment for excavating the Appapuram channel, branch of the Commamur canal, Kistna Western delta.	..	(*a*) 71,600	..	(*a*) 16,400
217 Temporary establishments for excavating a straight cut for the Kollimerla drain between Vallabharaopalem and Mulukuduru village limits, Kistna Western Delta.	..	(*b*) 600	..	(*b*) 200
Total ..	1,000	93,900	200	33,200
41. CIVIL WORKS—GRANTS-IN-AID.				
218 Grants to local boards for the improvement of village communications.	..	4,25,000	..	4,25,000
219 Grants to local bodies for roads and bridges (other than village communications).	..	10,25,900	..	10,19,400
220 Grants for water-supply schemes to the—				
(i) Adoni Municipal Council ..	..	4,93,300	..	6,600
(ii) Tiruppur Municipal Council ..	..	92,000	..	5,000
(iii) Sembiam Panchayat Board ..	..	64,300	..	5,000
221 Grant to the Srirangam Municipal Council for drainage scheme.	..	1,81,000	..	25,000
222 Grants for water-supply schemes to the—				
(i) Cocanada Municipal Council ..	..	96,400	..	25,000
(ii) Karur Municipal Council ..	..	(*c*) 1,23,800	..	(*c*) 5,000
223 Construction of a bridge on the trunk road across the surplus channel and construction of a culvert on the Vellalore channel.	..	(*d*) 13,100	..	13,100
224 Grant to the East Godavari District Board for the construction of a bridge over the Inapuram drain, Anathavaram-Pallamkurru road.	..	22,800	..	6,300
Total ..	..	25,37,600	..	15,35,400

(*a*) This scheme forms part of item 229 infra.
(*b*) This scheme forms part of item 18 supra.
(*c*) The scheme involves the grant of a loan—see item 251 infra.
(*d*) This scheme forms part of item 12 supra.

LIST OF SCHEMES OF NEW EXPENDITURE WHICH ARE PROVIDED IN THE BUDGET ESTIMATES FOR 1936–1937—*cont.*

B. Schemes involving additional expenditure—*cont.*

I. Schemes to be met from current revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1936–1937. Recurring.	Cost in 1936–1937. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	46. Stationery and Printing.				
225	Printing at Government expense copies of a "Handbook of Economic Entomology for South India."	..	1,500	..	1,500
226	Creation of the post of Monotype Instructor in the Government Press, Madras.	3,900	..	2,200	..
227	Purchase of new machinery for the Central Press, Mint Buildings and the Penitentiary Branch Press.	..	10,800	..	10,800
	Total ..	3,900	12,300	2,200	12,300
	47. Miscellaneous.				
228	Grant to the Madras Vigilance Association for the recruitment of a woman welfare worker.	4,200	1,400	2,100	700
	Total ..	4,200	1,400	2,100	700
	Gross Total—To be met from Revenues ..	**5,05,100**	**71,40,400**	**3,25,500**	**33,91,300**
	Deduct—**Lump sum for probable savings in 1936–37.**	..	..	..	*** 2,04,700**
	Net Total ..	**5,05,100**	**71,40,400**	**3,25,500**	**31,86,600**
				35,12,100	

	RS.
* 33. Public Health—Grants for Public Health purposes	45,200
41. Civil works—Grants-in-aid	1,22,500
41. Civil works—Buildings and Roads	37,000
Total ..	2,04,700